



# Punjab Government Gazette

## EXTRAORDINARY

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(CHAITRA 10, 1947 SAKA)

### LEGISLATIVE SUPPLEMENT

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**PART-III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER, PUNJAB,

PATIALA

**NOTIFICATION**

The 31<sup>st</sup> March, 2025

**No. G.S.R.13 /P.A.1/1914/S.59/Amd.(162)/2025.-** In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act I of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/ S.9/2022, dated the 24<sup>th</sup> June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor License Rules, 1956, namely:-

**RULES**

1. (1) These rules may be called the Punjab Liquor License (First Amendment) Rules, 2025.  
(2) They shall come into force on and with effect from the, -
  - (i) 5<sup>th</sup> day of March, 2025, in respect of allotment of L-2/L-14A liquor vends, participation fees, earnest money deposit, security amount, additional security amount, and adjustment thereof in security amount and any other matter incidental and related thereto; and
  - (ii) 1<sup>st</sup> day of April, 2025, in respect of all other matters.
2. In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 25,
  - (i) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely :-

"(1) The amount of fixed annual license fee and security in respect of different kinds of licenses granted under these rules, shall be such as given in the Table below, namely: -

TABLE

Serial No.	Type of the License	Rate of License Fee (in rupees)				Security (in rupees)
1	2	3				4
1.	L-1					
	(i) L-1 (IMFL/IFL)	3 crores				-
	(ii) L-1 (Others)	3 crores				
	(iii) L-1 PML	No. of cases of PML sold by the manufacturing company through L-1 (PML) during 2024-25	Annual fixed license fee at the time of grant of license	Additional fixed license fee payable at the time when manufacturing company will choose L-1 (PML)	Total license fee	
		Not supplied PML in 2024-25	25 lakhs	15 Lakhs	40 lakhs	
		Upto 7 lac cases	25 lakhs	15 Lakhs	40 lakhs	
		More than 7 lac cases upto 10 lac cases	25 lakhs	25 Lakhs	50 lakhs	
		More than 10 lac cases upto 20 lakhs	25 lakhs	35 lakhs	60 lakhs	
		More than 20 lac cases upto 25 lakhs	25 lakhs	45 lakhs	70 lakhs	
		Above 25 lac cases	25 lakhs	55 lakhs	80 lakhs	
	(iv) L-1 IMFL/IFL (Bonded Warehouse)	3,00,000				-
	v) L-1 Others (Bonded Warehouse)	3,00,000				-
	vi) L-1 PML (Bonded warehouse)	2,00,000				-



2.	<b>L-1C</b>		
	License for export of foreign liquor to other countries by a person other than manufacturing units and wholesalers	7,00,000	1000
3.	<b>L-1 CSD</b>	2,50,000	-
	<b>L-1 CSD Bonded Warehouse</b>	25000	
3A.	<b>L-1CRPF/ITBP/Paramilitary forces</b>	25,000	-
	<b>L-1CRPF/ITBP/Paramilitary forces Bonded Warehouse</b>	5,000	
4.	<b>L-2A (Urban &amp; Rural)</b>	1500	-
	<b>L-2AA Additional Godown to L-2/L-14A license (not more than carpet area of 2000 sq ft)</b>	1,00,000	
5.	<b>L-2 (Airport)</b>	In order to cater to the demand of the passengers, there may be two airport Groups, consisting of 2 vends, one at arrival terminal and one at departure terminal, inside the premises of two airports at Mohali and Amritsar. The participant will be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups will be prescribed by Financial Commissioner on recommendations of the Committee consisting of Deputy Commissioner (Excise) of the concerned Zone and Assistant Commissioner Excise of the concerned Range. The above provisions of the Policy shall be applicable ipso facto on any other Airport which becomes operational in the State of Punjab during the year 2025-26.	-
6.	<b>L-2D</b>	2,00,000	-
7.	<b>L-2E (Model Shop)</b>	3,00,000	-

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7A.	<b>L-2F Stand Alone Beer Shops</b>		
	In Municipal Corporations	25,000	-
	In Municipal Committees		
	In Rural Areas		
8.	<b>L-3, L-4 &amp; L-5</b>		
	(i) For hotels having 5 star and 5 star deluxe category certificate	17,50,000	10000
	(ii) For hotels having 4 star category certificate	12,00,000	10000
	(iii) For hotels/ restaurants in Municipal corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali	6,00,000	10000
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas	3,60,000	10000
	(v) Open Space Bar and Restaurants in urban areas	10,00,000	-
	(vi) Open Space Bar and Restaurants in rural areas	6,00,000	-
8A.	<b>L-5C</b>		
	Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel of 3-star and above category or at its terrace (supplementary to Form L-3, L-4, L-5)	1,20,000	-

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<b>8B.</b>	<b>L-5CC</b>		
	Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel below 3-star category or restaurants or at their terrace (supplementary to Form L-3, L-4, L-5 or to L-4, L-5)	10% of the license fee applicable	-
<b>8C.</b>	<b>L-5CCC</b>		
	Additional place/counter of bar in banquet halls and conference rooms of 5 star and 5 star deluxe hotels for occasional serving therein	4,00,000	-
<b>9.</b>	<b>L-3A, L-4A &amp; L-5A</b>		
	(i) For towns with population of one Lac or more	1,95,000	-
	(ii) For other towns	1,75,000	-
<b>10.</b>	<b>L-5B (Pub License)</b>		
	(a) Independent License	65,000	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	65,000	-
<b>11.</b>	<b>L-5D</b>		
	(i) Annual registration fee of Commercial Places like Marriage	50,000	-

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	palaces, banquet halls or community Centre or Dharamshala, charging up to Rs. 1,00,000/- per function.		
	(ii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging Rs. 1,00,001/- to 2,00,000/- per function.	1,50,000	-
	(iii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre, Dharamshala, charging above Rs. 2,00,000/- per function.	3,00,000	-
	(iv) Serving liquor in places not registered with the Excise and Taxation Department	2 lakh per function maximum 20 licenses in one month	-
	(v) Serving liquor in a function at a private place.	2500/- per day	-
<b>12.</b>	<b>L-5E</b>		
	(i) Corporation cities and areas.	1,00,000	-
	(ii) All types of Municipal Committees and other areas	60,000	-

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13.	<b>L-10C (Micro Brewery)</b>	5,50,000	-
14.	<b>L-12A (Temporary license)</b>		
	(a) Minimum fee	25,000 per license per day	-
	(b) Maximum fee	1,50,000 per license per day	-
15.	<b>L-12C</b>		
	(i) Members up to 1000	1,35,000	-
	(ii) Members up to 2000	5,00,000	-
	(iii) Members above 2000	15,00,000	-
16.	<b>L-12E</b>	50,000	1000
17.	<b>L-17</b>		
	(i) Denatured Spirit (up to 500 BL)	7500	2000
	(ii) Exceeding 500 BL	13 per BL	3000
18.	<b>L-50 :-</b>		
	(i) For One Year	2000	-
	(ii) For Life Time	10,000	-
19.	<b>L-50A :-</b>		
	(i) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging up to Rs. 1,00,000/- per function..	2000/- per day per function	-
	(ii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.	2000/- per day per function	-

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	(iii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging above Rs 2,00,000/- per function	2000/- per day per function	-
	(iv) Serving liquor in Places not registered with the Excise and Taxation department	2000/- per day per function (not more than 20 permits shall be issued in one month)	-
	(v) Serving liquor in a function at a private place	2000/- per day per function	-
20.	<b>L-52 (Tavern):</b>		
	(i) PML		
	(a) Urban	50,000	-
	(b) Rural	8,000	-
	(ii) IMFL		
	(a) In Corporation Area where carpet area is above 1000 sq ft	3,00,000	-
	(a1) In Corporation Area where carpet area is less than equal to 1000 sq ft	80,000	
	(b) Other Urban Area	45,000	-
	(c) Rural	12,000	-

**Note:** The State Government reserves the right to change the nomenclature of license fee or other levies, payable under the relevant rules.

- (2) Special license fee (Cows Welfare Fee) @ Rs 1.5 per PL of PML, IMFL and IFL, shall be levied at the stage of L-1. The proceeds of special license fee shall be disbursed to the concerned Department for the upkeep of Gaushalas in the State from the Consolidated Fund of the State by the Government.” ;
- (ii) in sub-rule (3), after the words and sign “no refund shall be admissible to the licensee.”, the following shall be added, namely: -  
“However, the security or additional security amount shall not be utilized for this adjustable license fee.”; and
- (iii) for sub-rule (4), the following sub-rule shall be substituted, namely: -

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“(4) An additional license fee shall be levied at the first stage of sale from a manufacturing unit or an importing entity, on PML, IMFL, IFL, Wine, Cider, rum, Gin, Vodka, RTD and other liquor products and Beer, as per the rates given below: -

- (i) PML: Rs. 22 per PL
- (ii) IMFL, IFL, Wine, Cider, Rum, Gin, Vodka, RTD and other liquor products:

EDP	Additional License Fee per BL
Upto Rs. 1000	Rs. 37 /-
More than Rs. 1000 upto Rs. 2000	Rs. 45 /-
More than Rs. 2000 upto Rs. 4000	Rs. 80/-
Above Rs. 4000	Rs. 110/-

**Note: EDP per case of 9 BLs will be considered for this purpose.**

- (iii) Beer: Rs. 22 per BL

This additional license fee shall not be part of the prescribed license fee of the group.”.

3. In the said rules, for rules 30 and 31, the following rules shall be substituted, namely :-
- “30. The fixed fee for license in form L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L- 5C, L-5CC, L-5CCC, L-10C, L-1 (Canteen Store Depot), L-1 (CRPF/ITBP/ Paramilitary Forces) and L-12C, shall be such as given in the Table below, namely :-

TABLE		
Serial No.	Type of License	Fee (in rupees)
1.	For a License in Forms L-3, L-4 and L-5, -	
	(i) For hotels having 5 star and 5 star deluxe category certificate	Seventeen Lakh and Fifty Thousand
	(ii) For hotels having 4-star category Certificate	Twelve Lakh
	(iii) For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali	Six Lakh
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas	Three Lakh And Sixty Thousand
2.	For a License in Forms L-3A, L-4A & L-5A,-	
	(i) For towns with population of one Lac or more	One Lakh Ninety Five Thousand
	(ii) For other towns	One Lakh And Seventy Five Thousand
3.	For a License in Form L-5B (Pub License)	
	(a) Independent License	Sixty Five Thousand
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C),	Sixty Five Thousand Hundred

4.	For a License in Form L-5C (Additional retail vend of foreign liquor including beer, wind and ready to drink beverages in hotel of 3-star and above category or at its terrace (supplementary to Form L-3, L-4, L-5)	One Lakh Twenty Thousand
4A	For a license in L-5CC (Additional retail vend of foreign liquor including beer, wind and ready to drink beverages in hotel below 3-star category or restaurants or at their terrace (supplementary to Form L-3, L-4, L-5 or to L-4, L-5)	10% of the license fee applicable
4B	For a license in L-5CCC (Additional place/ counter of bar in banquet halls and conference rooms of 5 star and 5 star deluxe hotels for occasional serving therein)	Four Lakh only
5.	For a License in Form L-10C (Micro Brewery)	Five Lakh Fifty Thousand
6.	For a License in Form L-12C	
	(i) Members up to 1000	One Lakh And Thirty Five Thousand
	(ii) Members up to 2000	5 Lakh
	(iii) Members above 2000	Fifteen Lakh
7.	For a License in L-1 Canteen Store Depot	Two Lakh Fifty Thousand
8.	For a License in L-1 CRPF/ ITBP/ Paramilitary Forces	Twenty Five Thousand

31. The assessed fee, in rupees, shall be levied on the following rates on Beer, Wine and Ready to drink beverages per bulk litre; and on Indian Made Foreign Liquor, Imported Foreign Liquor including the brands Bottled in Origin and Rum per proof litre, namely:-

**"TYPE OF LICENSES**

Type of Liquor	L-1 (IMFL/IF L and L-1 others )	L-2D	L-3, L-4, L-5 and L-5C	L-3A, L-4A, and L-5A	L-5B	L-1 [CSD/ L-1 (CRPF/ ITBP/ Para military) and other defence forces]	L-10C (Micro Brewery/ Brewery Pub)	L-12C
Indian Made Foreign Liquor			85/- per PL			400/- per PL		85 /- per PL



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<b>Imported Foreign Liquor (Bottled in Origin)</b>	1% of WSP		85/- per PL			420/- per PL		85 /- per PL
<b>Sweets &amp; Wine</b>	1% of WSP in case of imported Wine		15/- per BL		27/- per BL	28/- per BL		15/- per BL
<b>Canned Beer (Light and Strong)</b>	1% of WSP in case of Imported Beer		22/- per BL	22/- per BL		80/- per BL		22/- per BL
<b>Beer (Light and Strong)</b>	1% of WSP in case of Imported Beer		22/- per BL	22/- per BL		80/- per BL		22/- per BL
<b>Cider</b>	1% of WSP in case of Imported Cider		8/- per BL			14 /- per BL		8/- per BL
<b>Rum</b>						140 /- per PL		
<b>Draught Beer (Strong and Light)</b>					110/- per BL			
<b>Supplied by Microbrewery (L-10C)</b>					27/- per BL		100 /- per BL	
<b>Ready to drink beverages</b>			8/- per BL	8/- per BL	35/- per BL	24 /- per BL		8/- per BL

Note: The assessed license fee shall be payable at the time of issuance of permits to a licensee."

4. In the said rules, for rules 35 and 36, the following rules shall be substituted, namely: -
- "35. (1) The retail liquor licenses i.e. L-2/L-14A shall be granted for the financial year 2025-26 to the applicants through e-tender as per the procedure prescribed in rule 36. A Detailed Notice Inviting Tender (DNIT) in form M-76 shall be issued for inviting bids for the allotment of L-2/L-14A groups.
- (2) If some groups are left un-allotted, such groups shall also be disposed off through the process of e-Tender.
- (3) For the smooth implementation of the work of Department of Excise and Taxation, the amount of participation fee shall be deposited with the Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.
- (4) Rural and urban areas shall remain the same as defined in the financial year 2024-25. There can be a combination of urban and rural areas in a group depending upon the viability of the group. The number of vends allowed to be opened shall be specified at the time of formation of groups. However, the aforesaid number of vends shall be indicative of upper limit, meaning thereby the licensee shall have the discretion in respect of opening of number of vends in a group subject to the same upper limit. In case, the licensee remains unable to open vends or opens less than the upper limit, there shall be no change in the excise revenue including license fee of the allotted group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open vends in his command area subject to the applicable law in force.
- (5) **Formation and prescribed license fee of Groups:** - For the financial year 2025-26, the Group size of retail vends shall be kept in the range of Rs. 40 crores with +/- 25% variation for both upper and lower limit. In case, size of any Group goes beyond the aforesaid prescribed range, the Excise Commissioner shall be competent to permit the same on the recommendation of the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone. The Groups offered for fresh allotment shall be displayed prominently in the offices of concerned Excise Officers, Assistant Commissioners (Excise) and Deputy Commissioners (Excise).

For the financial year 2025-26, the reserve price for groups in various Ranges shall be as under –

Annual Reserve Price (in Rupees Crores) and Number of Groups for Financial Year 2025-26				
Serial No.	Name of the Zone	Name of the Range	Number of Groups	Annual reserve price (Rupees in Crores)
1	Patiala	Ropar Range	19	863.54
		Ludhiana East Range	19	871.19
		Ludhiana West Range	25	1060.08
		Patiala Range	21	858.19
		<b>Total Patiala Zone</b>	<b>84</b>	<b>3653</b>
2	Jalandhar	Jalandhar-1 Range	12	521.81
		Jalandhar-2 Range	13	526.15
		Hoshiarpur Range	13	546.52
		Kapurthala Range	7	309.30
		Amritsar Range	14	594.18
		Gurdaspur Range	12	527.04

Total Jalandhar Zone			71	3025.00
3	Ferozepur	Ferozepur Range	9	400.80
		Faridkot Range	15	690.73
		Bathinda Range	13	631.00
		Sangrur Range	15	616.47
Total Ferozepur Zone			52	2339.00
Total State			207	9017.00

(6) **Genuineness of Information:** The information as required for this purpose in the application form as prescribed shall be furnished with complete details truly and faithfully so as to enable the evaluation of technical bid and financial bid submitted by the bidder in e-tender process for grant of L- 2/L-14A license.

(7) An applicant entity for the allotment of L-2/L-14A license shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within forty eight hours of allotment of the Group.

(8) No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa, in order to eliminate the scope of monopoly or oligopoly in the trade. In case of retailers and manufacturers or wholesalers being common entities, there is a possibility of formation of cartels leading to overcharging and brand influencing or pushing by entering into exclusivity arrangements with certain brands at the cost of exclusion of others. The retail license holders (L2/L14A) shall not have any manufacturing facilities or distilleries or breweries or Wineries anywhere in the State of Punjab either directly or through any sister concern or related entities. For this purpose, sister concerns or related entities shall mean the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidiary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the aforesaid effect shall be given by L-2/L-14A applicant/bidder.

(9) The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License.

(10) The annual quota of Punjab Medium Liquor as fixed by the Government shall be distributed by the Excise Commissioner, Punjab to the Deputy Commissioner (Excise)-cum-Collector of the Zones concerned. This quota shall be further distributed by the Deputy Commissioner (Excise)-cum- Collector of the Zones concerned to the Excise Groups. The quota of the Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (BIO Brands), beer, wine, rum, cider, gin, ready to drink beverages and other liquor products shall not be fixed.

**36. Procedure to grant the license:** The following procedure shall be followed for the grant of liquor licenses i.e. L-2 and L-14A, namely:-

- (a) The Allotment of groups shall be made through e-tender process on the portal i.e. <https://eproc.punjab.gov.in>.
- (b) The prescribed license fee of such groups shall be the reserve price for the respective groups.
- (c) The bidder shall be required to submit the following documents in technical bid cover

online on the portal <https://eproc.punjab.gov.in> for evaluation purpose, namely:-

- (i) Details of applicant duly filled in **Annexure A** given in form M-76;
- (ii) Proof of deposit or submission of non- refundable participation fee (system generated receipt);
- (iii) Proof of deposit or submission of Earnest Money Deposit (EMD) prescribed. The proof can be either system generated receipt or receipt from Assistant Commissioner (Excise) of the concerned range regarding deposit of Demand Draft of Earnest Money Deposit (EMD) prescribed;
- (iv) PAN card of individual in case of proprietorship firm. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm or authorized partner shall be submitted. In case of Registered Company or Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm or company shall be submitted. PAN Card of the Directors of the company and Authorized Signatory shall be submitted;
- (v) Proof of filing Income Tax Returns for the last three assessment years i.e. 2022-23, 2023-24 and 2024-25. In case of a newly constituted Partnership firm, all the partners in the partnership firm shall submit the proof of filing of their individual Income Tax Returns for the last three assessment years;
- (vi) Proof of minimum CIBIL score of 600 and a net worth of at least Rs. 60 lakhs, duly certified by the bank and a Chartered Accountant registered with ICAI, respectively;
- (vii) Adhaar card of the bidding persons or entity or partners of a firm;
- (viii) No-dues certificate (in case of existing liquor vend or wholesale licensee) from the concerned range for the previous year;
- (ix) A duly notarized Affidavit in the format as illustrated in **Annexure- B** given in form M-76 regarding compliance of various provisions of the Punjab Excise Act, 1914 and rules made there under with respect to grant of license in L-2/ L-14A for retail sale of liquor;
- (x) The duly filled checklist as per **Annexure C**—Technical Qualification Criteria given in Form M-76 shall be uploaded;
- (xi) Copy of the partnership deed or registration certificate, as the case may be, duly attested by Chartered Accountant or Company Secretary;
- (xii) The duly filled undertaking for technical bid submission in **Annexure-E** given in **Form M-76**;
- (d) In addition to the aforesaid documents, the bidder shall be required to submit his financial bid in a financial bid cover, part of e-tender, on <https://eproc.punjab.gov.in> for evaluation purpose.
- (e) e-Tender shall contain the names of all the partners in case of partnership firm and directors or authorized signatory in case of company.
- (f) No tender shall be entertained if it is not signed by all the partners or authorized signatory in case of partnership firm and directors or authorized signatory in case of company.
- (g) Bidder shall deposit the following Earnest Money Deposit (EMD) and security,

namely :-

- (i). **Earnest Money Deposit (EMD):** The Bidder shall furnish, as part of its bid, an Earnest Money Deposit (EMD), 3% of reserve price for one group and for more than one group 3% of EMD for each group through online as well as offline process. In case of unsuccessful Bidder, earnest money shall be refunded after the completion of the tender process. If the applicant does not deposit the requisite security or additional security as per schedule, the EMD amount shall stand forfeited.
- (ii). **Security Money:** A successful allottee shall have to deposit security equivalent to discovered licensee fee for about fifty five days i.e. at rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner, namely :-

Percentage of Security Amount	To be deposited by successful bidder
3%	EMD taken at the time submission of tender will be adjusted in the security.
4%	Within 48 hours of the allotment of the Group
5%	Within 7 days of the allotment of a Group or by 31st March, 2025, whichever is earlier. However, where allotment is made after 31 <sup>st</sup> March, 2025, it shall be payable within 7 days of allotment of Group
3%	Latest by 30th April, 2025.

(iii). **Additional security:** In case, the discovered license fee or bid exceeds the reserve price of a Group by 20%, then the successful allottee shall be required to deposit an additional security equivalent to 10% of the difference between the discovered license fee or bid and the reserve price. This additional security shall be paid within forty eight hours of the allotment of the Group. This additional security will be adjustable against the discovered license fee.

- (h) The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 5,00,000/- (Rupees Five Lakhs only) per e-tender through online process.
- (i) In the e-tender process, the highest bidder in e-tender shall be declared successful (H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security amount within the prescribed time period, the offer shall pass on to H2 at H1 rates. Similarly, this offer shall keep on passing to subsequent bidders at H1 rates only. In case of default by the H1 bidder and subsequent bidder who accepts H1 rates and then defaults, he may face debarment from holding that particular group in the State and any money including EMD deposited by the entity shall be forfeited.
- (j) An entity is free to bid for as many excise Groups as he so desires.
- (k) The bids shall be opened in a pre-determined order to be decided and published by the Excise Commissioner. The evaluation of the bids shall be carried out by the Tender Evaluation Committee (hereinafter referred to as TEC) as constituted by the Excise

Commissioner. The concerned District Magistrate of the district himself or his nominee shall act as an Observer. The Excise Commissioner may also appoint some senior officers to act as the departmental observers. The Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. shall be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgement. The process of evaluation shall be video graphed. The Assistant Commissioner (Excise) shall log himself in the presence of other TEC members. The bids shall be placed and opened in a phased manner. TEC may demand for any document for verification, if needed. The terms and conditions as mentioned in form M-76 shall be applicable.

- (l) A successful bidder shall have to deposit a security amount equivalent to fifteen percent of the prescribed license fee inclusive of three percent EMD of the Reserve Price fixed for a group. The amount of prescribed license fee shall be paid as per the prescribed schedule. In case of default of security payments as per the prescribed schedule, the EMD shall stand forfeited. Further, in case of such a default by the bidder, any money including EMD deposited by him shall be forfeited.
- (m) No entity shall ordinarily be allotted more than five Excise Groups. However, Financial Commissioner for the reasons to be recorded in writing may increase or decrease this number based on local conditions.
- (n) If the licensee is found being engaged in major malpractices, its entire Excise Group license shall be cancelled immediately and re-tendered thereafter.
- (o) The information as required in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License.
- (p) If a Bidder is found by the Department of Excise to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the bidding process, such Bidder shall not be eligible to participate in any tender issued by the Department of Excise for a period of 2 (two) years from the date such Bidder is found by the Department of Excise to have directly or indirectly, engaged or indulged in any corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.
- (q) In case of un-allotted groups, modification of the group size shall be permissible for e-tendering purpose. Accordingly, for allotment of such a group, if a situation arises where any inter-se change between revenue limit or addition or deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone shall be competent to do the same. In case any groups are merged for the purpose of allotment, then the newly formed group shall be counted as one group. However, while doing so, it shall be kept in mind that the total excise revenue from all the left-over groups of the District or Zone shall remain the same.

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- (r) In case of a group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the group shall vest in the Financial Commissioner on the basis of recommendations of the Committee consisting of Deputy Commissioner (Excise), in charge of the concerned Zone, Assistant Commissioner (Excise) in charge of the concerned range and Excise Officer of the concerned Excise District.
- (s) **Disposal of cancelled group:** In the event of cancellation of the license of a group, the Deputy Commissioner (Excise)-cum-Collector of the concerned zone shall re-allot it through e-tender process, in accordance with the procedure laid down in these rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the security deposit shall be on pro-rata basis in absolute terms. However, the installments shall be co-terminus with the other licenses allotted under these rules, meaning thereby, such new licensee shall have to pay the entire amount of prescribed license fee in the balance number of equal installments due till March, 2026. The rules regarding carry forward of the quota for the relevant group shall be the same as applicable for carry forward of quota for other groups as allotted in the beginning of the financial year 2025-26.
- (t) Every successful allottee shall be required to furnish two sets of surety bond in Form M-75 before the commencement of business."
5. In the said rules, in rule 36-A, -
- (i) in sub-rule (2), in the table, in column 3, for the figures and sign "2024-25", the figures and sign "2025-26" shall be substituted;
- (ii) In sub-rule (3), in the table, in column 2, for the figures and sign "2024-25", the figures and sign "2025-26" shall be substituted;
- (iii) In sub-rule (4),-
- (a) for clauses (c) and (d), the following shall be substituted, namely:-
- "(c) Any new brand or variant, manufactured or imported from out of the State of Punjab or India, seeking the registration in Punjab for the first time, shall provide the proof of registration or approved EDP in at least three States or UTs of the India. The Excise Commissioner reserves the right to impose any additional condition for such registration and giving relaxation in the condition to any 100% Government owned Entity or Undertaking.
- (d) In case any company or manufacturing unit introduces any variant of an existing brand during the current financial year, it shall be registered at the same EDP of original existing brand."
- (b) after clause (f), the following Note shall be added, namely:-
- Note: Any reduction in import duty (custom duty) on BIO brands shall lead to lowering of EDP accordingly while fixing of EDP for financial year 2025-26. The onus of declaration of reduction in import duty (custom duty) of BIO Brands shall be on the applicant.";



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- (iv) in sub-rule (6), for the words, figures and sign "8.286 crore proof litre", the words, figures and sign " 8.534 crore proof litre" shall be substituted; and
- (v) in sub-rule (8), for the figures and sign "2024-25", the figures and sign "2025-26" shall be substituted.
6. In the said rules, in rule 36-AA,-
- (i) for sub-rules (2), (3), (4) and (5), the following shall be substituted, namely:-

“(2) **License fee of retail vends:** The retail licenses i.e. L-2 and L-14A shall be granted for the financial year 2025-26 to the eligible applicants through e-tender. The allottee shall pay the proposed license fee, the security amount, additional security money and other excise levies as applicable. The reserve price for groups in various Ranges shall be as under :-

Annual Reserve Price (in Rs. Crores) and Number of Groups for Financial Year 2025-26				
Serial No.	Name of the Zone	Name of the Range	Number of Groups	Annual reserve price
1	Patiala	Ropar Range	19	863.54
		Ludhiana East Range	19	871.19
		Ludhiana West Range	25	1060.08
		Patiala Range	21	858.19
Total Patiala Zone			84	3653
2	Jalandhar	Jalandhar-1 Range	12	521.81
		Jalandhar-2 Range	13	526.15
		Hoshiarpur Range	13	546.52
		Kapurthala Range	7	309.30
		Amritsar Range	14	594.18
		Gurdaspur Range	12	527.04
Total Jalandhar Zone			71	3025.00
3	Ferozepur	Ferozepur Range	9	400.80
		Faridkot Range	15	690.73
		Bathinda Range	13	631.00
		Sangrur Range	15	616.47
Total Ferozepur Zone			52	2339.00
Total State			207	9017.00

- (a) The detailed procedure of e-tender shall be as per rule 36 of these rules.
- (b) The groups which are not disposed off in first phase of e-tendering process, shall again be disposed off through e-tender process and so on.
- (c) **Security and additional security money.** - A successful allottee shall have to deposit as security an amount at the rate fifteen percent of the proposed license fee for group, which shall be recovered in the following manner: -
- (i) **Security Money:** A successful allottee shall have to deposit security equivalent to discovered licensee fee for about fifty five days i.e. at the rate of 15% of the discovered



license fee for a Group, which shall be recovered in the following manner, namely:-

Percentage of Security Amount	To be deposited by successful bidder
3%	EMD taken at the time submission of tender will be adjusted in the security.
4%	Within 48 hours of the allotment of the Group
5%	Within 7 days of the allotment of a Group or by 31st March, 2025, whichever is earlier. However, where allotment is made after 31 <sup>st</sup> March, 2025, it shall be payable within 7 days of allotment of Group
3%	Latest by 30th April, 2025.

**(ii) Additional security:** In case, the discovered license fee or bid exceeds the reserve price of a Group by 20%, then the successful allottee shall be required to deposit an additional security equivalent to 10% of the difference between the discovered license fee or bid and the reserve price. This additional security shall be paid within forty eight hours of the allotment of the Group. This additional security will be adjustable against the discovered license fee.

**(d) Adjustment of security and additional security:** In case of default in the payment of security or additional security amount by the due dates, the license shall be deemed to have been cancelled and the deposited security or additional security or license fee shall be forfeited. 1% of this security money shall be adjusted in each instalment of license fee payable for the months of June, 2025 and February, 2026. The remaining 13% of security money shall be adjusted in the license fee for the month of March, 2026. Entire Additional security money, if any, shall be adjusted in the monthly instalment of license fee for the month January, 2026. Schedule of adjustment of security money and additional security money shall be in the following manner, namely :-

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money/ additional security (If any)	Net Instalment of license fee in % of total license fee
April, 2025	7.8	0.0	7.8
May, 2025	7.8	0.0	7.8
June, 2025	7.8	1.0	6.8
July, 2025	7.8	0.0	7.8
August, 2025	7.8	0.0	7.8
September, 2025	7.8	0.0	7.8
October, 2025	7.8	0.0	7.8
November, 2025	9.0	0.0	9.0
December, 2025	8.8	0.0	8.8
January, 2026	7.8	(Additional security, if any paid)	7.8 minus Additional security, if any

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February, 2026	5.8	1.0	4.8
March, 2026	14.0	13.0	1.0
<b>Total</b>	<b>100.0</b>	<b>15.0 security plus additional security, if any</b>	<b>85.0 minus additional security, if any</b>

- (e) Each monthly instalment of the discovered license fee is payable by the **last day** of the same month. In case of late payment of any instalment an interest at the rate of **1.5 percent**, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the **10<sup>th</sup>** day of the **next month**, the license shall be deemed to have been suspended and a notice for cancellation shall be served upon the licensee. The licensee shall be allowed to open the vends in a Group after payment of all due excise levies, interest, penalty of Rs. two lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting of MGQ of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty if any, by the **20<sup>th</sup>** day of the **said month**, then security deposited shall be forfeited and the license shall be cancelled and re-allotted. The licensee shall also be blacklisted and prohibited from participating in any other allotment process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due, if he so wishes. Payment of instalment fee for the month of March, 2026 shall be paid by **15<sup>th</sup>** March, 2026. In case last day of the payment is a holiday, then the following working day shall be considered as the last day for the payment of instalment of monthly license fee.
- (3) **Eligibility to hold a retail liquor license (L-2/L-14A).** - (i) Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e. 2022-23, 2023-24 and 2024-25 shall be eligible to participate in e-tender. In case of a newly constituted Partnership firm, it shall be eligible only, if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.
- (ii) The eligibility for an entity to participate in the allotment process for excise groups of retail vends shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs. 60 lakhs. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank, respectively.
- (iii) A successful allottee shall be required to submit the documents specified in clauses (i) and (ii) along with other documents as mentioned in rule 36 and form M-76 at the time of submission of technical bid.
- (iv) No entity shall ordinarily be allotted more than five Excise Groups. However, the Financial Commissioner for the reasons to be recorded in writing may increase or decrease this number based on local conditions.
- (v) An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts,

duly certified by Chartered Accountant, for the purpose of scrutiny within forty eight hours of allotment of the group.

(vi) No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa. The retail license holders (L2/L14A) shall not have any manufacturing facilities or distilleries or breweries or Wineries anywhere in the State of Punjab either directly or through any sister concern or related entities. For this purpose, sister concerns or related entities shall mean the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the aforesaid effect shall be given by L-2/L-14A applicant or bidder.

(vii) **Location of vends.-** The retail vends can be opened in any of the markets, malls, commercial roads or areas and local shopping complexes (LSCs) as long as the standard rules and regulations of opening a new vend in Punjab is followed which includes restrictions on opening vends within a specified distance of recognized Educational Institutions and Religious shrines. In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. It shall be the responsibility of the Deputy Commissioner (Excise), In-charge of Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and the rules made thereunder while granting license for sale of liquor.

(viii) The L-50A permit holder shall be allowed to purchase liquor from any L-2 or L-14A of the concerned excise district. The rates of liquor to be served in marriage palaces shall be finalized by a committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed at the permit downloaded from the departmental website.

(ix) Hotels, clubs and Restaurants, Hard Bars or Beer Bars licensees shall get the supply of liquor from any L-2 licensee of the concerned excise district.

(4) **Hours of sale and dry days.- (i)** Sale of PML, IMFL, IFL, Beer and other types of liquor products at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, vend located within 50 meters from the main entrance of the Railway stations shall be allowed to operate round the clock by paying annual fee of Rs. five lakh for vend at Railway Stations. Hard Bars shall be allowed to operate upto 1:00 AM in Municipal Corporation areas only. However, the bar timings in the Municipal Corporation Areas and those Municipal Councils as notified by the Government from time to time shall be extendable upto 3:00 AM subject to payment of additional license fee of Rs. twenty five lakhs per annum. L-12A licensee shall be allowed to operate between 09.00 A.M and 1.00 A.M. of the following day.

(ii) The Government may declare any day as a dry day in accordance with these rules.

(5) (i) There shall be tentative 207 Groups excluding L-2 Airport Groups in the State of Punjab. These Groups may cover approximately 6374 vends in the State excluding model shops, sub-vends, stand-alone beer shops (for consumption off the premises) for Indian and imported beer, Wine, Cider and RTD only, to be opened by Groups. The command area for each excise Group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends may be preferred to be

operated at the existing places. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise Group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account.

(ii) **Model Shops:** Each excise Group licensee shall open one Model Shop as per norms in Municipal Corporation area, whereas this shall be optional for other areas. Maximum number of model shops in Municipal Corporation area shall be two. The model shop shall be in addition to the vends already prescribed. The model shop(s) may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with the condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area. Minimum Carpet Area of model shop shall be more than 500 sq ft. Rules regarding location of sub-vends shall also be applicable to the location of model shops mutatis mutandis. The annual fee for the grant of model shop shall be Rs. three lakhs. If the retail licensee does not open the model shop as prescribed, then penalty to the tune of Rs. three lakhs shall be levied.

(iii) No License shall be granted in the villages where Gram Panchayats have passed resolution regarding closure of the Liquor Vends and the Excise Commissioner, Punjab has accepted that resolution.";

(ii) in sub-rule (8), -

(a) for clause (ii), the following clause shall be substituted, namely:-

"(ii) The L-2/ L14A Licensee shall procure PML, IMFL, IFL, Beer, Wine, RTD, Cider and other liquor products from L-1 Licensee."; and

(b) for clause (x), the following clause shall be substituted, namely: -

“(x) The retail licenses allotted for the year 2025-26 may be renewed on payment of revised license fee and other terms and conditions as prescribed by the State Government.”;

(iii) for sub-rule (9), the following shall be substituted, namely: -

"(9) Payment of installment of license fee: L-2/L-14A licensees shall pay the amount of license fee month wise in twelve monthly installments as per the Schedule given below: -

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License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money/ additional security (If any)	Net Instalment of license fee in % of total license fee
April, 2025	7.8	0.0	7.8
May, 2025	7.8	0.0	7.8
June, 2025	7.8	1.0	6.8
July, 2025	7.8	0.0	7.8
August, 2025	7.8	0.0	7.8
September, 2025	7.8	0.0	7.8
October, 2025	7.8	0.0	7.8
November, 2025	9.0	0.0	9.0
December, 2025	8.8	0.0	8.8
January, 2026	7.8	(Additional security, if any paid)	7.8 minus Additional security, if any
February, 2026	5.8	1.0	4.8
March, 2026	14.0	13.0	1.0
<b>Total</b>	<b>100.0</b>	<b>15.0 security plus additional security, if any</b>	<b>85.0 minus additional security, if any";</b>

(iv) in sub-rule (11),

(a) for clause (b), the following clause shall be substituted, namely :-

"(b) The retail licensees shall display a notice board prominently in front of the licensed premises declaring that "Drinking of Liquor is Injurious to Health". As per Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels or Pubs or Bars or Restaurants or Cafes etc shall display the sign boards mandatorily at entry as under:

"Consumption and Trafficking of Narcotic Drugs and Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine.";

(b) for clause (d), the following clause shall be substituted, namely :-

"(d) The Licensee shall neither sell liquor to persons who are below the prescribed age nor shall employ for sale or service of liquor to any person under the age of 25 (twenty five) years and same shall be displayed at the conspicuous place in the bar premises.";

and

(c) clause (f) shall be omitted;

(v) in sub-rule (14), for the figures, words and signs '236 (airport groups, if any, will be extra)', the figures, words and signs '207 excluding L-2 Airport Groups' shall be substituted;

(vi) in sub-rule (15) in clause(I),-

(a) for sub-clause(a), the following sub-clause shall be substituted, namely:-

" (I) Sub-Vends: (a) Sub-vends shall be permitted as follows, namely:-

Serial No.	Area of the Group	Number of sub-vends
1.	Urban Area only	3
2.	Rural Area only	5
3.	Combination of Urban Area and Rural Area	5 (subject to maximum 3 in Urban area)";

(b) in sub-clause(b), in item (i), for the figures "10", the figure "2" shall be substituted; and  
(c) In sub-clause (c), for the figures and sign "2024-25", the figures and sign "2025-26" shall be substituted.

(vii) in sub-rule (15), for clause (II), the following clause shall be substituted, namely:-

“(II) **Stand-alone Beer Shops:** In addition to the model shops, for the exclusive sale of Indian and imported-beer, Wine, Cider and RTD only, each Group may open one stand alone vend (for consumption off the premises). It shall be on the pattern of model shops as regards the customer experience. As regards the location of such a vend, the provisions governing an opening of a sub-vend shall apply mutatis mutandis. The supply and price of beer, Wine, Cider and RTD shall be on the lines of normal L-2/L-14A. The annual fee for the grant of such a stand alone beer shops shall be Rs. 25, 000 /-.”;

(viii) for sub-rule (17), the following shall be substituted, namely:-

“(17) During the financial year 2025-26, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of PML month wise as under: -

Serial No	MONTH	PML
1.	April, 2025	8.33%
2.	May, 2025	8.33%
3.	June, 2025	8.33%
4.	July, 2025	8.33%
5.	August, 2025	8.33%
6.	September, 2025	9.33%
7.	October, 2025	9.33%
8.	November, 2025	10.33 %
9.	December, 2025	9.33%
10.	January, 2026	9.33%
11.	February, 2026	9.33%
12.	Upto 15 <sup>th</sup> of March, 2026	1.37 %
<b>Total</b>		100%

**Note:**

- (i) Licensee shall get his retail permits in respect of the prescribed monthly MGQ issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7<sup>th</sup> day of next month. The lifting for the month of March, 2026 shall be allowed upto 15th March, 2026. However, the last date of lifting for the month of March, 2026 may be extendable by a further upto 7 days i.e. upto 22<sup>th</sup> March, 2026 at the level of Excise Commissioner, Punjab.
- (ii) The excise duty paid on the prescribed monthly MGQ of PML shall be adjustable in the monthly installment of license fee for a Group. In case of failure to lift the prescribed quota as per above schedule, the licensee shall have to pay a penalty of Rs. 20 per PL on the quota that remains un-lifted in the scheduled month and such penalty shall not be adjustable in the license fee. The incidence of duties at manufacturing, wholesaler and retailer ends shall be factored in the instalment of license fee of the month to which the quota pertains. However, in case licensee fails to lift the prescribed monthly MGQ of PML during a particular month, the licensee shall be allowed to lift such un-lifted monthly MGQ of PML only in the following next month and accordingly, the excise duty paid on lifting of such quota of PML shall be adjusted in the monthly installment of the month in which it is lifted.
- (iii) Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly MGQ shall be adjustable in the relevant month against which advance lifting of PML has been done.
- (iv) Apart from the above, any licensee shall also have the option to lift additional quota, at concessional rates of excise duty, after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty however shall be payable at the manufacturing and wholesale stages only.”;
- (ix) for sub-rule (19), the following sub-rule shall be substituted, namely:-

“(19) Additional quota of PML with a maximum permissible ceiling of 5% of MGQ per quarter shall be allowed to be lifted and excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of additional quota as prescribed. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the Group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against this additional quota also shall not be adjustable in the license fee. Additional quota will be lifted as per the table given below:

Serial No.	Qualifying Period	Last date of lifting of additional Quota of PML
1.	1 <sup>st</sup> April, 2025 to 30 <sup>th</sup> June, 2025	30 <sup>th</sup> September, 2025
2.	1 <sup>st</sup> July, 2025 to 30 <sup>th</sup> September, 2025	31 <sup>st</sup> December, 2025
3.	1 <sup>st</sup> October, 2025 to 31 <sup>st</sup> December, 2025	20 <sup>th</sup> February, 2026
4.	1 <sup>st</sup> January, 2026 to 15 <sup>th</sup> March, 2026	20 <sup>th</sup> March, 2026";

- (x) for sub-rule (22), the following sub-rule shall be substituted, namely:-
- "(22) Carry Forward quota of the unsold stock/quota (all kinds of liquor) of 2024-25 in the next Financial Year in case of retail vends:** Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. In addition to this, the licensee who is carry forwarding his quota of the previous year shall also have to pay the incremental Additional License fee i.e difference of additional license fee prescribed for the year 2025-26 over the financial year 2024-25. The penalty for non-declaration of carry forward duty paid quota will be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial year and stock transfer fee. Such levies will be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days of the allotment or by 15<sup>th</sup> of April, 2025 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the Department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such Carried forward stock can be sold upto 31<sup>st</sup> December, 2025. After 31<sup>st</sup> December, 2025, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned Deputy Commissioner (Excise)-cum-Collector, against which he will not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as per the procedure as prescribed by the Excise Commissioner, Punjab.";



(xi) for sub-rule (24), the following shall be substituted, namely:-

**"24. Transfer of Excise Group.**-The successful allottee or licensee, shall have the option to get the allotment or license of complete Group as a whole, transferred before or after the grant of license on the following terms and conditions, namely:-

- (i) the successful allottee or licensee shall be required to deposit Rs. 10 lakh as transfer fee;
- (ii) the successful allottee or licensee should not be a defaulter for causing revenue loss to the State revenue in any manner at the time of transfer of license;
- (iii) only one transfer will be allowed during the financial year;
- (iv) before transfer of allotment or license of the said Group, the transferee, shall submit all the documents, prescribed under the Excise Policy or the Act or the rules made thereunder; and
- (v) the request made by the successful allottee or licensee, for the transfer of allotment/ license, shall be subject to the approval by the Excise Commissioner, Punjab.”;

(xii) for sub-rule (26), the following shall be substituted, namely:-

**“(26) Treatment of Transfer of closing stock of liquor at whole sale vend on close of the year 2024-25:-** In case the outgoing wholesale licensee for the year 2024-25 is not granted the license for the year 2025-26, then such outgoing licensee shall transfer the stock lying with him on 31-3-2025 to new L-1/s having those brands at the outgoing L-1 licensee. Further, in case the brands in stock at outgoing L-1 licensee, whether granted wholesale license or not in financial year 2025-26, are not got approved by the supplier/s for the financial year 2025-26, then such brands shall be allowed to be disposed off by any new L-1, treating such brands to be deemed approved. The new L-1 licensee, to whom the stock has been transferred by the outgoing licensee, shall be allowed to sell such stock to the retailers after payment of all the differential excise duty/levies/fees, upto 30<sup>th</sup> November, 2025. For this purpose, the recipient licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. However, if the outgoing wholesale licensee is granted license again in 2025-26, then he can sell his closing stock to the retailers upto 30<sup>th</sup> November, 2025, after paying all the differential duties/levies/fees as defined in this Excise Policy. The outgoing L-1 (Wholesale licensee) shall have to declare his closing stock by 15<sup>th</sup> April, 2025. This stock has to be uploaded on the e-abkari system after certification by the concerned Assistant Commissioner (Excise), Incharge of range. In event of not doing so, such wholesale licensee shall not be allowed to sell its closing stock of the year 2024-25 to the retail licenses.”; and

(xiii) after sub-rule (29), following sub-rule shall be added, namely:-

**"30. Excise Police Stations** shall be set up. In the first instance inter Departmental Committee comprising of Police, Law/ LR Office and Excise to deliberate and give precise proposal in a time bound manner will be constituted. ”.

7. In the said rules, in rule 37, in condition (9) after the figures, words and sign, “25 lakhs per

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annum.” the figures, words, letters and signs “L-12A licensee shall be allowed to operate between 09.00 A.M. and 1.00 A.M. of the following day.” shall be added.

8. In the said rules, in rule 38, -

(a) In the special condition (1), -

(i) for the figures and sign “2024-25”, wherever occurring, the figures and sign “2025-26” shall be substituted;

(ii) for the license fee Table L-1(PML) at (c)(i), the following table shall be substituted, namely:

"No. of cases of PML sold by the manufacturing company through L-1 (PML) during 2024-25	Annual fixed license fee at the time of grant of license	Additional fixed license fee payable at the time when manufacturing company will choose L-1 (PML)	Total license fee
Not supplied PML in 2024-25	25 lakhs	15 Lakhs	40 lakhs
Upto 7 lac cases	25 lakhs	15 Lakhs	40 lakhs
More than 7 lac cases upto 10 lac cases	25 lakhs	25 Lakhs	50 lakhs
More than 10 lac cases upto 20 lakhs	25 lakhs	35 lakhs	60 lakhs
More than 20 lac cases upto 25 lakhs	25 lakhs	45 lakhs	70 lakhs
Above 25 lac cases	25 lakhs	55 lakhs	80 lakhs”;

(iii) in clause (x), for the figures "2024",wherever occurring, the figures "2025" shall be substituted;

(b) after special condition L-2A, the following special condition shall be inserted, namely:-

**“L-2AA: Additional Godown to L-2/L-14A license:**

(i) Every L-2/L-14 A retail licensee shall be allowed one godown which will be attached to one of his retail vends within the command area of his Group.

(ii) The carpet area of additional godown shall not be more than 2000 sq feet.

(iii) Additional godown shall be specifically mentioned in the map of the retail vend.

(iv) Any transfer of stock from the additional godown to the retail vends within the Group shall be done through e-abkari portal against transit slip.

(v) The annual fee of this godown shall be Rs. 1,00,000/-.”;

( c ) in special condition L-2(Airport), -

- (i) the words and sign “ These groups shall also be allotted through draw of lots.” shall be omitted; and
- (ii) for the figures and sign, “2024-25”, the figures and sign “2025-26” shall be substituted;

(d) in special condition (2-D), -

- (i) in clause (i), for the figures and sign, “2024-25”, the figures and sign “2025-26” shall be substituted; and
- (ii) after clause(ii), the following clause shall be added, namely:-

“(iii) The annual license fee of L-2D license shall be Rs. 2 lakh.”;

(e) for special condition, 2 E (Model Shop), the following shall be substituted, namely:-

“2E (Model Shop) Wholesale and retail vend of foreign liquor.-

- (i) Each excise Group licensee shall open one Model Shop as per norms in Municipal Corporation area, whereas this shall be optional for other areas.
- (ii) Maximum number of model shops in Municipal Corporation area shall be two. The model shop shall be in addition to the vends already prescribed.
- (iii) The model shop may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area.
- (iv) Model Shops shall provide a walk-in experience and be designed accordingly. Customers shall not be allowed to crowd outside such Model Shop or in the pavement and buy through the counter. Each customer shall be given access inside the Shop and the entire selection and sale process shall be completed within the shop premises. The shops shall have closed glass doors and will be air conditioned. Minimum Carpet Area of model shop shall be more than 500 sq ft.
- (v) Model shop shall not be within the 200 meters radius of any vend of the adjoining group. Each model shop shall have CCTV cameras installed inside and outside the shop and the recording of the events shall be maintained for a period of one month. The footage shall be supplied to the Excise Authority on demand.
- (vi) Rules regarding location of sub-vends shall also be applicable to the location of model shops mutatis mutandis.
- (vii) The annual fee for the grant of model shop shall be Rs. 3 lakhs. In the retail licensee does not open the model shop as prescribed, then penalty to the tune of Rs. 3 lakhs shall be levied.
- (viii) In case of any dispute pertaining to location of vends the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final.

**2-F Stand Alone Beer Shops**

- (i) For the exclusive sale of Indian and imported-beer, Wine, Cider and RTD only, each Group may open one stand alone vend (for consumption off the premises).
  - (ii) Stand Alone Beer Shop shall provide a walk-in experience and be designed accordingly. Customers shall not be allowed to crowd outside such Stand Alone Beer Shop or in the pavement and buy through the counter. Each customer shall be given access inside the Shop and the entire selection and sale process shall be completed within the shop premises. The shops shall have closed glass doors and will be air conditioned.
  - (iii) Stand Alone Beer Shop shall not be within the 200 meters radius of any vend of the adjoining group. Each Stand Alone Beer Shop shall have CCTV cameras installed inside and outside the shop and the recording of the events shall be maintained for a period of one month. The footage shall be supplied to the Excise Authority on demand.
  - (iv) The shop shall be opened in the command area of the group upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector.
  - (v) Rules regarding location of sub-vends shall also be applicable to the location of stand alone beer shops mutatis mutandis.
  - (vi) The supply and price of beer, Wine, Cider and RTD shall be on the lines of normal L-2/L-14A.
  - (vii) The annual fee for the grant of such a stand alone beer shops shall be Rs. 25,000/-  
”;
- (f) in special condition (3), at the end, the following note shall be added, namely:-
- ”Note: Valet parking shall be permissible.”;
- (g) in special condition (4), after clause (d), the following shall be added, namely:-
- “(e) The license can open “Open Space Bar and Restaurants” in both urban and rural areas. Open Space Bar and Restaurants means the premises which do not have any permanent structure/ immovable structure.
- Note: Valet parking shall be permissible.”;
- (h) in special condition (5), after clause (b), following shall be added, namely:-
- “(c) The licensee can open “Open Space Bar and Restaurants” in both urban and rural areas. Open Space Bar and Restaurants means the premises which do not have any permanent structure/ immovable structure.
- Note: Valet parking shall be permissible.”;
- (i) for special conditions 5 C and 5CC, the following shall be substituted, namely:-
- ”5-C: Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel of 3-star and above category or at its terrace (supplementary to Form L-3, L-4, L-5).

- (i) The licensee shall sell foreign liquor including beer, wine and ready to drink beverages in retail for consumption on his licensed premises.
- (ii) The licensee shall not set up or maintain on his licensed premises any additional bar without obtaining a separate license.
- (iii) The licensee shall maintain account of receipts and sales in form L-23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly abstract of receipts and sales in form M-66.

5-CC: Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel below 3-star category or restaurants or at their terrace (supplementary to Form L-3, L-4, L-5 or to L-4, L-5).

- (i) The licensee shall sell foreign liquor including Beer, Wine and Ready to Drink Beverages in retail for consumption on his licensed premises;
- (ii) The licensee shall not set up or maintain on his licensed premises any additional Bar without obtaining a separate license;
- (iii) The licensee shall maintain account of receipts and sales in form L-23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly abstract of receipts and sales in form M-66 ; and
- (iv) His annual turnover should be Rupees 30 lacs or above.

5-CCC: Additional place/ counter of bar in banquet halls and conference rooms of 5 star and 5 star deluxe hotels for occasional serving therein.

- (i) The licensee shall sell foreign liquor including Beer, Wine and Ready to Drink Beverages in retail for consumption on account of occasional serving at his licensed premises;
- (ii) The licensee shall maintain account of receipts and sales and submit to the Excise Inspector at the end of the event."; and

(j) in special condition 14-B, for clauses (v) and (vi), the following clauses shall be substituted, namely:-

"(v) The possession limit of L-12 E licensee shall be 36 quarts of 750 ml each of IMFL and IFL (BIO Brands), 72 bottles of beer of 650 ml each and 36 bottles of 750 ml each of Wine, Gin, Vodka, brandy, RTD and other liquor products.

(vi) License fee of 12 E license shall be Rs. 50,000 in financial year 2025-26."

9. In the said rules, in FORM M-75, for the word, figures, letter and brackets "rule 36(A)(27)", the word, figures, letter and brackets "rule 36(t)" shall be substituted.

10. In the said rules, after form M-75, the following form shall be added, namely:-

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"FORM M-76


Detailed Notice Inviting Tender (DNIT)

Part-A

**Tender Reference No.:**

**Date:**

Department of Excise, Punjab invites group wise electronic bids (e-bids) for grant of retail Group Licenses individually for sale of Liquor in the State of Punjab for the year 2025-26. The participation fee, EMD details and time line of Invitation for e-bids are as under:

	<p><b>Excise Commissionerate</b> <b>Department of Excise and Taxation, Punjab</b> <b>Excise and Taxation Bhawan, Sector-69,</b> <b>Mohali, S.A.S Nagar</b> <b>Phone: 0172-2216703</b> <b>Email: <a href="mailto:excomm.pb@punjab.gov.in">excomm.pb@punjab.gov.in</a></b></p>
Grant of Excise Retail Group Licenses for sale of Liquor in the State of Punjab for the year 2025-26.	
Tender Participation Fee	Rs 5 lakh per bid per Group (non- refundable) to be paid online.
Earnest Money Deposit (EMD)*	Participant shall submit EMD of 3% of the reserve price for each group. This EMD will be refunded if the applicant does not become successful in the bidding process. If the applicant does not accept the license after the bid becoming successful, within the stipulated time frame, the entire EMD amount deposited shall stand forfeited.
Participation fees and EMD	<p>The EMD is payable online through <a href="http://eproc.punjab.gov.in">eproc.punjab.gov.in</a> as well as through DD in favour of CEO, ETTSA, Patiala payable at Patiala. This DD has to be deposited with concerned AC(X) of the range and receipt is to be obtained for uploading in the technical bid cover.</p> <p>Kindly see detailed Excise Policy 2025-26 guidelines for any clarification. Excise Policy, 2025-26 has been uploaded on the Website of the Department.</p>

**SCHEDULE**

Publication of DNIT	
Date and Time for start of Registration of bidders and submission of online Participation fees and EMD	
Date and Time for end of Registration of bidders and submission of online Participation fees and EMD	
e-Bid Submission Start Date and Time	
e-Bid Submission End Date and Time	
Technical Qualification Bid Opening Date and Time	
Financial Bid Opening Date and Time	
Website for downloading the Tender Document, Corrigendum, Addendums etc.	Interested candidates can download the tender Document from : <a href="http://excise.punjab.gov.in">http://excise.punjab.gov.in</a> and <a href="http://eproc.punjab.gov.in">http://eproc.punjab.gov.in</a>
Contact person name and contact details	

All the tenderers are requested to have Digital Signature Certificate and get themselves registered with the application service provider of NIC. The application service provider of NIC can be contacted for registration, training (if required) on any working day between 9.00 AM to 5.00 PM at:

**HELPDESK**

**e-tendering System**

**e-payment related queries**

022-27560266, 022-27560267, 91-22-27560266, 67

e-mail: [merchant@sbi.co.in](mailto:merchant@sbi.co.in), [agmgad.lhocha@sbi.co.in](mailto:agmgad.lhocha@sbi.co.in)

**Portal related technical queries** 0172-2970263, 0172-2970284,

91-62848-84511 ( This number can be contacted on Saturday and Sunday) e-mail:

[eproc@punjab.gov.in](mailto:eproc@punjab.gov.in)



**Part-B**

***General Terms and Conditions for Grant of License***

i) Terms and Conditions for grant of license in form of L-2 (Retail Vends of IMFL, IFL, Beer, Wine, Vodka, RTD, Cider, Rum, Gin and other liquor products) and L-14 A (Retail vends of PML) for the Excise Policy Year 2025-26 (from 1-4-2025 to 31-3-2026).

**License in Form L-2 for IMFL/IFL & Beer & in Form L-14A for Punjab Medium Liquor in an Excise Group in the State shall be granted by the concerned Deputy Commissioner (Excise)-cum-Collector for 2025-26 (from 01/04/2025 to 31/03/2026), in accordance with the following terms and conditions:**

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**A. General**

The annual exercise for formulation of the Excise policy is carried out to lay down the foundation of the expected Excise Revenue, define the route to market and to formalise the supply chain management. The purpose and intent of the excise policy is to maximise the Excise Revenue and also to ensure that the citizens get good quality liquor at affordable prices. The excise policy also ensures that all the stakeholders achieve their potential objectives.

Excise Policies of the last few years brought in several reforms in liquor trade which resulted in substantial increase of revenue. These policies have achieved the desired results and the revenue collection has gone up handsomely. Excise revenue which was hovering around Rs. 6200 crores till financial year 2021-22 has seen a massive jump during the last three financial years. The Excise Policy, 2024-25, envisaged revenue target of Rs. 10145.95 crores, which is likely to be achieved by 31<sup>st</sup> March, 2025. . For the next financial year i.e 2025-26 excise revenue target has been pegged at Rs. 11,020 crores.

Excise Policy primarily deals with four sectors i.e. retail sector, wholesale sector, manufacturer/importer and other licenses. The Excise Policy for the year -2025-26 continues with reforms initiated in the previous years and usher in new reforms in the interest of State revenue and stakeholders. The Excise policy for the FY 2025-26 lays down the following measures:

**B. Retail Sector**

**1. Mode of allotment:** The mode of allotment under Excise Policy for the year 2024-25 was through Draw of Lots, whereby Groups were allotted at an annual license fee of Rs. 8486 crores. For the financial year 2025-26, mode of allotment of the retail licenses i.e. L-2/L-14A licenses shall be through e-tender as per the eligibility conditions prescribed hereunder. The retail licenses allotted for the financial year 2025-26 may be renewed for the subsequent period on payment of revised license fee and other terms and conditions as may be prescribed by the State Government. The detailed procedure for e-tender is given at DNIT placed at **Annexure-IV**.

**2. Participation Fee:** The applicant applying for grant of retail licenses (L-2 /L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 5,00,000/- (Rupees Five Lacs only) per e-tender through online process. The amount of participation fee shall be deposited with Excise and Taxation Technical Services Agency (ETTSA).

**3. Formation of Groups and fixation of reserve price thereto** - For the financial year 2025-26, the Group size of retail vends shall be kept in the range of Rs. 40 crores with +/- 25% variation for both



upper and lower limit. In case, size of any Group goes beyond the aforesaid prescribed range, the Excise Commissioner shall be competent to permit the same on the recommendation of the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone. The Groups offered for fresh allotment will be displayed prominently in the offices of concerned Excise Officers, Assistant Commissioners (Excise) and Deputy Commissioners (Excise).

There will be tentative 207 Groups excluding L-2 Airport Groups in the entire State. During the financial year 2024-25, the retail vends were allotted at an annual license fee of Rs. 8486 crores. For the financial year 2025-26, the reserve price of all tentative 207 Groups to be allotted shall be fixed at Rs. 9017 crores.

The reserve price for Groups will be as under –

Annual Reserve Price in Rs. crores and tentative No. of Groups for Financial Year 2025-26				
S.No	Name of the Zone	Name of the Range	Tentative No. of Groups	Annual reserve price
1	Patiala	Ropar Range	19	863.54
		Ludhiana East Range	19	871.19
		Ludhiana West Range	25	1060.08
		Patiala Range	21	858.19
Total Patiala Zone			84	3653
2	Jalandhar	Jalandhar-1 Range	12	521.81
		Jalandhar-2 Range	13	526.15
		Hoshiarpur Range	13	546.52
		Kapurthala Range	7	309.30
		Amritsar Range	14	594.18
		Gurdaspur Range	12	527.04
Total Jalandhar Zone			71	3025.00
3	Ferozepur	Ferozepur Range	9	400.80
		Faridkot Range	15	690.73
		Bathinda Range	13	631.00
		Sangrur Range	15	616.47
Total Ferozepur Zone			52	2339.00
Total State			207	9017.00

**4. Duties and fee adjustable in prescribed license fee:** Excise duty payable on minimum guaranteed quota of PML payable at manufacturer stage, wholesale stage and retail stage will be adjustable in the prescribed license fee of the retail vends. In addition to this, the retail licensee L-2/L-14A will pay license fee @ Rs. 200 per PL at the time of issuance of retail IMFL/IFL passes and @ Rs. 50 per BL at the time of issuance of retail Beer passes. However, aforesaid license fee paid till the last day of a particular month will be adjusted in the prescribed monthly instalment of license fee for that particular month. In case this adjustable license fee exceeds the prescribed monthly license fee in a particular month, it will be adjusted in the instalment of prescribed licensee fee of the subsequent month. At the end of the year, if such adjustable license fee paid exceeds prescribed license fee, no refund will be admissible to the licensee. It is clarified that the security/additional security amount shall not be utilized for this adjustable license fee.

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**5. Quota of PML, IMFL, IFL and Beer**

- a. **Quota of PML:** Annual quota of country liquor (Punjab Medium Liquor) for financial year 2024-25 was fixed at 8.286 crores proof litres. Annual quota of PML for financial year 2025-26 shall be 8.534 crores proof litres i.e 3% increase over the last year. The ratio of open and fixed quota of PML shall not be there.
- b. **Quota of IMFL, IFL and Beer:** Since the year 2022-23, there has been a paradigm shift in the mode of collection of Excise revenue from “High Duty-Low License Fee” model to “Low Duty -High License Fee” model. The realization of Excise Revenue as a result of this policy, primarily, shifted to the license fee being paid by the retailer. For achieving success in this model, it was felt that quota of IMFL, IFL and Beer being made available to the retailer was opened up so as to realize the actual potential of the trade and only quota of PML was fixed. The open quota of IMFL, IFL and Beer helped in assessing demand driven potential of different areas across the State. The dynamics of open quota are still in evolving stage and is dependent upon the price differential between the cheap brands of IMFL and PML.

The shift from fixed to open quota system removes the shackles of Government control and introduces the concept of “Free Market System based on demand and supply” in the liquor trade. Now, the liquor trade is being run in accordance with the dynamics of free market, based on consumption pattern. General trade practices also support the free market driven trade practices. This open quota system has realized actual demand and is an improvement over and above the regulated trade system. This system of free market driven trade practice has not only resulted in achieving substantial increase in the overall excise revenue of the State but has also proved to be very successful over the last three years.

Accordingly, Quota for IMFL, Beer and IFL (BIO Brands) shall continue to remain open in the year 2025-26 on similar lines as that of financial year 2024-25. It would, thus, be open for a licensee to lift IMFL, IFL and Beer as per the demand of the market. However, Excise Commissioner, Punjab shall have overriding powers to put a check on any abnormal lifting of stock with a mala-fide intent. The Collector of the Zones, shall submit monthly report to the Excise Commissioner, Punjab with regard to any excess lifting with malafide intent. The Excise Officer of the concerned area shall have to periodically monitor and review the lifting of quota and compare it with the lifting in the corresponding month of the last year and previous month of the current year. He shall immediately inform the concerned Assistant Commissioner (Excise), in charge of the respective range and Deputy Commissioner (Excise), in charge of the respective zone, about any abnormal lifting of Quota with malafide intent and shall also take immediate appropriate punitive as well as corrective action.

- 6. Lifting of PML Quota:-** During the year 2025-26, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of PML month wise as under:-

Sr No	MONTH	PML
1.	April, 2025	8.33%
2.	May, 2025	8.33%
3.	June, 2025	8.33%
4.	July, 2025	8.33%
5.	August, 2025	8.33%
6.	September, 2025	9.33%
7.	October, 2025	9.33%
8.	November, 2025	10.33%
9.	December, 2025	9.33%
10.	January, 2026	9.33%
11.	February, 2026	9.33%
12.	Upto 15 <sup>th</sup> of March, 2026	1.37%
<b>Total</b>		<b>100%</b>

**Note:**

- i. Licensee shall get his retail permits in respect of the prescribed monthly MGQ issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7<sup>th</sup> day of next month. The lifting for the month of March, 2026 shall be allowed upto 15<sup>th</sup> March, 2026. However, the last date of lifting for the month of March, 2026 may be extendable by a further upto 7 days i.e. upto 22<sup>th</sup> March, 2026 at the level of Excise Commissioner, Punjab.
  - ii. The excise duty paid on the prescribed monthly MGQ of PML shall be adjustable in the monthly installment of license fee for a Group. In case of failure to lift the prescribed quota as per above schedule, the licensee shall have to pay a penalty of Rs. 20 per PL on the quota that remains unlifted in the scheduled month and such penalty shall not be adjustable in the license fee. The incidence of duties at manufacturing, wholesaler and retailer ends shall be factored in the instalment of license fee of the month to which the quota pertains. However, in case licensee fails to lift the prescribed monthly MGQ of PML during a particular month, the licensee shall be allowed to lift such un-lifted monthly MGQ of PML only in the following next month and accordingly, the excise duty paid on lifting of such quota of PML shall be adjusted in the monthly installment of the month in which it is lifted.
  - iii. Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly MGQ shall be adjustable in the relevant month against which advance lifting of PML has been done.
  - iv. Apart from the above, any licensee shall also have the option to lift additional quota, at concessional rates of excise duty, after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty however shall be payable at the manufacturing and wholesale stages only.
- 7. Additional Quota:** On account of price differential between cheap IMFL brands and PML brands, a shift has taken place from cheap IMFL brands to PML brands as per market forces, which necessitated a significant lifting of additional quota of PML in financial year 2024-25 and it also resulted

in augmentation of excise revenue. As the same trend is likely to continue, hence, the provision of additional quota of PML may be continued. Additional quota of PML with a maximum permissible ceiling of 5% of MGQ per quarter shall be allowed to be lifted and excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of additional quota as prescribed. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the Group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against this additional quota also shall not be adjustable in the license fee. Additional quota will be lifted as per the table given below:

S.No	Qualifying Period	Last date of lifting of additional Quota of PML
1	1 <sup>st</sup> April, 2025 to 30 <sup>th</sup> June, 2025	30 <sup>th</sup> September, 2025
2	1 <sup>st</sup> July, 2025 to 30 <sup>th</sup> September, 2025	31 <sup>st</sup> December, 2025
3	1 <sup>st</sup> October, 2025 to 31 <sup>st</sup> December, 2025	20 <sup>th</sup> February, 2026
4	1 <sup>st</sup> January, 2026 to 15 <sup>th</sup> March, 2026	20 <sup>th</sup> March, 2026

**8. Carry Forward quota of the unsold stock/quota (all kinds of liquor) of 2024-25 in the next Financial Year in case of retail vends:** Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. In addition to this, the licensee who is carry forwarding his quota of the previous year shall also have to pay the incremental Additional License fee i.e difference of additional license fee prescribed for the year 2025-26 over the financial year 2024-25. The penalty for non-declaration of carry forward duty paid quota will be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial year and stock transfer fee. Such levies will be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days of the allotment or by 15<sup>th</sup> of April, 2025 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the Department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such Carried forward stock can be sold upto 31<sup>st</sup> December, 2025. After 31<sup>st</sup> December, 2025, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned Deputy Commissioner (Excise)-cum-Collector, against which he will not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as per the procedure as prescribed by the Excise Commissioner, Punjab.

**9. Excise Duty/ Assessed Fee:-**For the year 2025-26, the Excise Duty on all kinds of liquor except PML and IFL shall be charged at the rate of 1% of the wholesale price (WSP) at wholesale stage. Assessed fee at the rate of 1% of the WSP shall be charged on IFL (BIO Brands) at whole sale stage.

Excise duty at the rate of Rs. 53/-per PL, Rs. 107/-per PL and Rs. 107/-per PL shall be charged at retail, wholesale and manufacturer levels respectively, on Minimum Guaranteed Quota of PML. However, this would be part of the total license fee of the Group. If additional quota of PML at concessional rates with a maximum permissible ceiling of 5% of MGQ per quarter is to be lifted, excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only but no excise duty shall be leviable at the retail stage for lifting of this additional quota at concessional rates. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against any additional quota also shall not be adjustable in the license fee.

**10. Additional License fee:-**An additional license fee will be levied at the first stage of sale from a manufacturing unit/importing entity, on PML, IMFL, IFL, Wine, Cider, rum, Gin, Vodka, RTD and other liquor products and Beer, as per the rates given below:-

- i. PML : Rs. – 22/- per PL
- ii. IMFL, IFL, Wine, Cider, Rum, Gin, Vodka, RTD and other liquor products as hereunder:

EDP uptoRs. 1000	Rs. 37/- per BL
More than Rs. 1000 but less than Rs. 2000	Rs. 45/- per BL
More than Rs. 2000 but less than Rs. 4000	Rs. 80/- per BL
Above Rs. 4000	Rs. 110/- per BL

*Note: EDP per case of 9 BLs will be considered for this purpose*

- iii. Beer: Rs. 22/- per BL

This additional license fee shall not be part of the discovered license fee of the Group.

**11. Earnest Money Deposit (EMD)/ Security:-**

**a. Earnest Money Deposit (EMD):** The Bidder shall furnish, as part of its bid, an Earnest Money Deposit (EMD), 3% of reserve price for one group and for more than one group 3% of EMD for each group through online as well as offline process. In case of unsuccessful Bidder, earnest money will be refunded after the completion of the tender process. If the applicant does not deposit the requisite security/additional security as per schedule, the EMD amount shall stand forfeited.

**b. Security Money:** A successful applicant shall have to deposit security equivalent to discovered licensee fee for about 55 days i.e. at rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner:-

Percentage of Security Amount	To be deposited by successful bidder
3%	EMD taken at the time submission of tender will be adjusted in the security.
4%	Within 48 hours of the allotment of the Group
5%	Within 7 days of the allotment of a Group or by 31st March, 2025, whichever is earlier. However, where allotment is made after 31 <sup>st</sup> March, 2025, it shall be payable within 7 days of allotment of Group
3%	Latest by 30th April, 2025.

**c. Additional security:** In case, the discovered license fee/bid exceeds the reserve price of a Group by 20%, then the successful allottee shall be required to deposit an additional security equivalent to 10% of the difference between the discovered license fee/bid and the reserve price. This additional security shall be paid within 48 hours of the allotment of the Group. This additional security will be adjustable against the discovered license fee.

**12. Cap on maximum number of groups allotted to a single entity:** No entity will ordinarily be allotted more than 5 Excise Groups. However, Financial Commissioner for the reasons recorded in writing may increase or decrease this number based on local conditions.

**13. Adjustment of security and additional security:** In case of default in the payment of security/ additional security amount by the due dates, the license shall be deemed to be cancelled and the deposited security/additional security/license fee shall be forfeited. 1% of this security money shall be adjusted in each instalment of license fee payable for the months of June, 2025 and February, 2025. The remaining 13% of security money shall be adjusted in the license fee for the month of March, 2026. Entire Additional security money, if any, shall be adjusted in the monthly instalment of license fee for the month January, 2026. Schedule of adjustment of security money and additional security money is given hereunder:

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money/ additional security (if any)	Net Instalment of license fee in % of total license fee
April, 2025	7.8	0.0	7.8
May, 2025	7.8	0.0	7.8
June, 2025	7.8	1.0	6.8
July, 2025	7.8	0.0	7.8
August, 2025	7.8	0.0	7.8
September, 2025	7.8	0.0	7.8
October, 2025	7.8	0.0	7.8
November, 2025	9.0	0.0	9.0
December, 2025	8.8	0.0	8.8
January, 2026	7.8	(Additional security, if any paid)	7.8 minus Additional security, if any
February, 2026	5.8	1.0	4.8
March, 2026	14.0	13.0	1.0
<b>Total</b>	<b>100.0</b>	<b>15.0 security plus additional security, if any</b>	<b>85.0 minus additional security, if any</b>

**14. Schedule of payment of instalment of prescribed license fee:**

**14.1** Payment of instalment of prescribed license fee shall be made as per schedule given below:-

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money/ additional security (if any)	Net Instalment of license fee in % of total license fee
April, 2025	7.8	0.0	7.8
May, 2025	7.8	0.0	7.8
June, 2025	7.8	1.0	6.8
July, 2025	7.8	0.0	7.8
August, 2025	7.8	0.0	7.8
September, 2025	7.8	0.0	7.8
October, 2025	7.8	0.0	7.8
November, 2025	9.0	0.0	9.0
December, 2025	8.8	0.0	8.8
January, 2026	7.8	(Additional security, if any paid)	7.8 minus Additional security, if any
February, 2026	5.8	1.0	4.8
March, 2026	14.0	13.0	1.0
<b>Total</b>	<b>100.0</b>	<b>15.0 security plus additional security, if any</b>	<b>85.0 minus additional security, if any</b>

Each monthly instalment of the discovered license fee is payable by the **last day** of the same month. In case of late payment of any instalment an interest at the rate of **1.5 percent**, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the **10<sup>th</sup>** day of the **next month**, the license shall be deemed suspended and a notice for cancellation shall be served upon the licensee. The licensee shall be allowed to open the vends in a Group after payment of all due excise levies, interest, penalty of Rs. 2 lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting of MGQ of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty if any, by the **20<sup>th</sup>** day of the **said month**, then security deposited shall be forfeited and the license shall be cancelled and re-allotted. The licensee will also be blacklisted and prohibited from participating in any other allotment process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due if he so wishes. Payment of instalment fee for the month of March, 2026 shall be paid by 15<sup>th</sup> March, 2026. In case last day of the payment is a holiday, then the following working day will be considered as the last day for the payment of instalment of monthly license fee.

**14.2** The Licensee shall make all the payments to the department in connection with the operation of his License through online mode (e-challan) or by bank draft drawn in favour of Assistant Commissioner (Excise) of the concerned range.

**14.3** The Licensee shall not be entitled for any interest or any other relief or compensation on account of any delay in the payment of any amount due to him by the Government.

**15. Procedure of e-tender:** The detailed procedure of e-tender is given at **Annexure IV**.

**16. Terms and conditions of license in form L-2 and L-14A for the Excise Year 2025-26:** License in Form L-2 for IMFL/ IFLand Beer and in Form L-14A for Punjab Medium Liquor in a Excise Group in the State shall be granted by the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone for the year 2025-26, in accordance with the following terms and conditions:

**16.1 Eligibility to hold a retail liquor license (L-2/L-14A)**

**16.1.1** Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e., 2022-23, 2023-24 and 2024-25 shall be eligible to participate in the e-tender. In case of a newly constituted Partnership firm, it shall be eligible only, if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.

**16.1.2** The eligibility for an entity to participate in the allotment process for excise Groups of retail vends shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs. 60 lakhs. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.

**16.1.3 Other Documents:** The applicant shall be required to submit the following documents as a part of technical bid along with the application for e-tender online on the portal i.e <https://eproc.punjab.gov.in> :

- a. Details of applicant duly filled in Annexure A given in DNIT.
- b. Proof of deposition/ submission of non- refundable participation fee (system generated receipt)
- c. Proof of deposition/ submission of EMD prescribed. The proof can be either system generated receipt or receipt from Assistant Commissioner (Excise) of the concerned range regarding deposit of Demand Draft of EMD prescribed.
- d. PAN card of individual in case of proprietorship firm. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm or authorized partner shall be submitted. In case of Registered Company/ Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm/ company shall be submitted. PAN Card of the Directors or of the company and Authorized Signatory shall be submitted.
- e. Proof of filing Income Tax Returns for the last three assessment years i.e 2022-23, 2023-24 and 2024-25 of the bidding persons/ entity or partners of a firm.
- f. Adhaar card of the bidding persons/ entity or partners of a firm.
- g. A Net Worth certificate and CIBIL score as prescribed.
- h. No-dues certificate (in case of existing liquor vend/wholesale licensee) from the concerned range for the previous year.
- i. A duly notarized Affidavit in the format as illustrated in Annexure- B annexed to DNIT regarding compliance of various provisions of Punjab Excise Act 1914 and rules made there under with respect to grant of license in L-2/ L-14A for retail sale of liquor.
- j. The duly filled checklist as per Annexure C-Technical Qualification Criteria annexed to DNIT shall be uploaded.
- k. Tender shall contain the names of all the partners in case of partnership firm and directors or authorized signatory in case of company. No tender shall be entertained if it is not signed by all the partners in case of partnership firm and directors or authorized signatory in case of company. Tender shall be accompanied by copy of the partnership deed/ registration certificate, as the case may be, duly attested by Chartered Accountant/ Company Secretary.



**16.1.4** Allotment will be made through e-tender process with the reserve price as the base license fees. In the e-tender process, the highest bidder in e-tender will be declared successful(H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security as well as additional security amount within the prescribed time period, the offer will pass on to H2 at H1 rates. Similarly, this offer will keep on passing to subsequent bidders at H1 rates only. In case of such a default by the bidder, he shall be liable to face debarment from holding that particular group and any money including EMD deposited by the entity shall be forfeited.

**16.1.5** Evaluation of the bids shall be carried out by a Tender Evaluation Committee (TEC) as consisting of Assistant Commissioner (Excise) of the concerned Excise Range, Excise Officer of the concerned Excise District and Excise Inspector of the concerned Circle. The concerned District Magistrate of the district himself/herself or his/her nominee shall act as an Observer during the opening of technical and financial bid covers. The Excise Commissioner may also appoint senior officers to act as the Departmental observers. The concerned Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. should be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgment. The process of evaluation shall be video-graphed. The Assistant Commissioner (Excise) will log himself in the presence of the other TEC members. The bids shall be placed and opened in a phased manner. TEC may demand for any document for verification, if needed. The terms and conditions as mentioned in DNIT shall be applicable.

**16.1.6** An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within 48 hours of allotment of the Group.

No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa. This is being incorporated to eliminate the scope of monopoly/oligopoly in the trade. In case of retailers and manufacturers/wholesalers being common entities, there is a possibility of formation of cartels leading to overcharging and brand influencing/pushing by entering into exclusivity arrangements with certain brands at the cost of exclusion of others. The retail license holders (L2/L14A) shall not have any manufacturing facilities/distilleries/breweries/Wineries anywhere in the State of Punjab either directly or through any sister concern/related entities. For this purpose, sister concerns/related entities shall mean that the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidiary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the aforesaid effect shall be given by L-2/L-14A applicant/bidder.

**16.1.7 Genuineness of information:** The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License.

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**16.1.8** If a Bidder is found by Department of Excise to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the bidding process, such Bidder shall not be eligible to participate in any tender issued by Department of Excise for a period of 2 (two) years from the date such Bidder is found by Department of Excise to have directly or indirectly, engaged or indulged in any corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

**16.2 Distribution of retail vends in Punjab**

**16.2.1** Rural and urban areas shall remain same as defined in the previous year's excise policy. There can be a combination of urban and rural areas in a Group depending upon the viability of the Group. The number of vends allowed to be opened shall be specified at the time of formation of Groups. However, the aforesaid number of vends shall be indicative of upper limit, meaning thereby the licensee will have discretion in respect of opening of number of vends in a Group subject to the same upper limit. In case, the licensee remains unable to open vends/ opens less than this upper limit, there will be no change in the excise revenue including license fee of the allotted Group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vends in his command area subject to the applicable law in force.

**16.2.2** There shall be tentative 207 Groups excluding L-2 Airport Groups in the State of Punjab. These Groups may cover approximately 6374 vends in the State excluding model shops, sub vends, stand-alone beer shops (for consumption off the premises) for Indian and imported-beer, Wine, Cider and RTD only, to be opened by Groups. The command area for each excise Group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends may be preferred to be operated at the existing places. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise Group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account.

**16.2.3 Location of Vends:** The retail vends can be opened in any of the markets, malls, commercial roads/areas, local shopping complexes (LSCs) etc. as long as the standard rules and regulations of opening a new vend in Punjab is followed which includes restrictions on opening vends within a specified distance of Educational, Religious Institutions etc. As per Punjab Liquor License Rules, 1956; Rule 37(9-B), the L-2/L-14A retail vend in an Excise Group should not be located within 100 meters in Rural areas and 50 meters in urban areas from the following:

- i. Educational Institutions.
- ii. Religious places.

The distance shall be measured from the main entrance gate of the institution and the religious place. This provision shall however be only for the recognised educational & religious places by the State Government.

In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. It shall be the responsibility of the Deputy Commissioner (Excise), In-charge of Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and Rules made thereunder while granting license for sale of liquor. This shall be subject to the judgment of Hon'ble Supreme Court of India in the case of **CA N63740s. 12164-12166 of 2016**.

**16.2.4 Sub-vends:** Sub-vends shall be permitted as follows:

S.No	Area of the Group	Number of sub-vends
1	Urban Area only	3
2	Rural Area only	5
3	Combination of Urban Area and Rural Area	5 (subject to maximum 3 in Urban area)

The aforesaid number of sub- vends shall be permitted to be opened by the Deputy Commissioner ( Excise)-cum-Collector of the respective zone on the recommendation of Assistant Commissioner (Excise ), In charge of respective Range subject to the limitations prescribed under the Rules. In urban areas which are witnessing growth in population and geographical expansion, the afore mentioned number of sub-vends may be increased by 2 sub-vends per Group by Excise Commissioner, Punjab on the recommendations of Deputy Commissioner (Excise)-cum- Collector of the concerned zone.The one-time fee for opening sub-vends during the year 2025-26 shall be as under:-

Sr. No	Area	Fee per sub-vend
1	Municipal Corporations	2 lakh
2	Municipal Committees	1 lakh
3	Rural Areas	50 thousand

If the inter-se distance between two regular vends of the neighbouring Groups is reduced by opening of a sub vend, then the licensee opting to open that sub vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring Group.

**16.2.5 Model Shops:** Each excise Group licensee shall open one Model Shop as per norms in Municipal Corporation area, whereas this shall be optional for other areas. Maximum cap on model shops in Municipal Corporation area shall be 2. The model shop shall be in addition to the vends already prescribed. This model shop may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area Minimum Carpet Area of model shop shall be more than 500 sq ft. Rules regarding location of sub-vends shall also be applicable to the location of model shops mutatis mutandis. The annual fee for the grant of model shop shall be Rs. 3 lakhs. In the retail licensee does not open the model shop as prescribed, then penalty to the tune of Rs. 3 lakhs shall be levied.

**16.2.6 Stand-alone Beer Shops:** Furthermore, in addition to the model shops, for the exclusive sale of Indian and imported-beer, Wine, Cider and RTD only, each Group may open one stand alone vend (for consumption off the premises)Group. It shall be on the pattern of model shops as regards the customer experience. As regards the location of such a vend, the provisions governing an opening of a sub-vend shall apply mutatis mutandis. The supply and price of beer, Wine, Cider and RTD shall be on the lines of normal L-2/L-14A.The annual fee for the grant of such a stand alone beer shops shall be Rs. 25, 000 /-. Rules regarding location of sub-vends shall also be

applicable to the location of stand alone beer shops mutatis mutandis.

**16.2.7: Additional Godown to L-2/L-14A license:** Every L-2/L-14 A retail licensee will be allowed one godown (carpet area not more than 2000 sq ft.) which will be attached to one of his retail vends within the command area of his Group. It shall be specifically mentioned in the map of the retail vend. Any transfer of stock from the godown to the retail vends within the Group will be done through e-abkari against transit slip. The annual fee of this godown shall be Rs. 1,00,000/-.

**16.3 Hours of sale and dry days**

**16.3.1 Hours of sale:** Sale of PML, IMFL, IFL , Beer and other types of liquor products at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, vend located within **50 meters from the main entrance of the Railway stations** shall be allowed to operate round the clock by paying annual fee of Rs. 5 lakh for vend at Railway Station. Hard Bars will be allowed to operate upto 1:00 AM in Municipal Corporation areas only. However, the bar timings in the Municipal Corporation Areas and those Municipal Councils as notified by the Government from time to time will be extendable upto 3:00 AM subject to payment of additional license fee of Rs.25 lakhs per annum. L-12A licensee shall be allowed to open between 09.00 A.M and 1.00 am of the following day.

**16.3.2 Dry Days:** The Government may declare any day as dry day in accordance with the Punjab Liquor License Rules, 1956.

**16.4 Procedure to apply for unallotted Groups**

**16.4.1 Disposal of un-allotted Groups:** The Groups which are not disposed off in first phase of e-tender shall be disposed off again through e-tender process. The detailed procedure for e-tendering has been enumerated in the DNIT annexed at Annexure-4. Modification of the Group size shall be permissible. Accordingly, for allotment of such a Group, if a situation arises where any inter-se change between revenue limit or addition/deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone will be competent to do the same. In case any Groups are merged for the purpose of allotment, then the newly formed Group will be counted as one Group. However, while doing so, he has to keep in mind that the total excise revenue from all the left-over Groups of the District/Zone will remain the same.

In case of a Group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the Group shall vest in Financial Commissioner on the basis of recommendations of the Committee consisting of Deputy Commissioner Excise, in charge of the concerned Zone, Assistant Commissioner Excise in charge of concerned range and Excise Officer of the concerned Excise District.

**16.4.2 Disposal of cancelled Group:** In the event of cancellation of the license of a Group, the Deputy Commissioner (Excise) cum-Collector of the concerned zone shall re-allot it through e-tender process, in accordance with the procedure laid down in the Rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the deposit of security and additional security, if any, shall be on pro-rata basis in absolute terms. However, the instalments shall be co-terminus with the other licenses allotted under this policy, meaning thereby, such new licensee will have to pay the entire amount of prescribed license fee in the balance number of equal instalments due till March, 2026. The rules regarding carry forward of the quota for the relevant Group shall be the same as applicable for carry forward of quota for other Groups as allotted in the beginning of this Excise Policy, 2025-26.

**17. Other conditions for Retail/Other Licenses**

**17.1** L2 licensees are eligible for retail sale of IMFL, IFL, Beer, Wine, RTD, Cider and other types of liquor to individuals and to all license holders of Hotels, Clubs, Restaurants, Permit Holders etc as prescribed in the Act/Rules.

**17.2** The L-2/ L14A Licensee shall procure PML, IMFL, IFL, Beer, Wine, RTD, Cider and other liquor products from L-1 Licensee.

**17.3** There may be situation that the person may have been allotted multiple Groups and in one or more Groups he has defaulted for the payment of security and additional security (if any) amounts as per schedule. In such a case only the defaulter Group shall be re-allotted.

**17.4** No License should be granted in the villages where Gram Panchayats have passed resolution regarding closure of the Liquor Vends and Excise Commissioner, Punjab has accepted that resolution.

**17.5** As per Proviso to Rule 36-A (4) of The Punjab Liquor License Rules, 1956, if any un-accounted liquor is detected at any vendor at any place in relation to possession of the licensee, then the licensee is liable to pay an amount equal to double the amount of excise duty on such liquor and any fee leviable on such liquor in addition to a penalty of Rs ten lakh. Such un-accounted liquor shall be confiscated and destroyed.

The un-accounted liquor shall mean any liquor which is not meant for sale in Punjab or on any liquor except IFL on which excise duty has not been paid in the State of Punjab and in case of IFL on which prescribed assessed fee at wholesale stage has not been paid in the State of Punjab.

**17.6** The licensees will have to ensure compliance of all the terms and conditions of the license including the following:-

- a. Timely payment of fees/duties/any other dues.
- b. Ensuring no spurious liquor gets sold at the vend.
- c. Ensuring no brand pushing to consumers.
- d. Ensuring consumers have choice of brands at the vend.
- e. Mandatory purchase of supply from L1 license holders as prescribed in Punjab.
- f. Ensuring no liquor is sold to a person below 25 years of age.

**17.7** Additional place/Counter including one at terrace shall be allowed in case of Bar licenses with an additional fee, at the following rates of the license fee.

S.No	Type of license	Description of License	Additional Fee applicable, for each additional place/counter
1	L-5C	Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel of 3-star and above category or at its terrace (supplementary to Form L-3, L-4, L-5)	Rs. 1,20,000
2	L-5CC	Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel below 3-star category or restaurants or at their terrace (supplementary to Form L-3, L-4, L-5 or to L-4, L-5)	10% of the license fee
3	L-5CCC	Additional place/ counter of bar in banquet halls and conference rooms of 5 star and 5 star deluxe hotels for occasional serving therein	Rs. 4,00,000

**17.8** Hotels, clubs and Restaurants Hard Bars/Beer Bars licensees shall get the supply of liquor from any L-2 licensee of the concerned excise district.

18. Stringent penal action will be taken against the licensee if any of the license conditions are violated. This shall be in addition to immediate closure of the particular vend/Group with no reduction in the total excise revenue of the relevant Group.

19. The licensee shall maintain appropriate records as specified by the Excise Department.

20. The Custom Bonded Warehouse holders of the Companies supplying IFL in Punjab, manufacturers, wholesale and retail licensees shall submit prescribed monthly statement/return of sale and purchase of PML, IMFL, IFL, Beer and other liquor products as the case may be, separately, by the 7<sup>th</sup> day of every following month electronically on e-Abkari portal.

21. The L-2/L-14A license may be renewed on payment of revised license fee and other terms and conditions as prescribed by the Government.

22. No person to whom License has been granted shall be entitled to claim automatic renewal thereof and no claim shall lie for damages or otherwise in consequence of any refusal to renew a License on the expiry of the period for which the same remains in force.

23. The licensee shall be required to procure, install and make necessary provisions for IT and non-IT infrastructure at the licensed premises for successful implementation of the IT system introduced by the Excise Department.

**24. Prohibition**

**24.1** In pursuance of the Directive Principles of the State Policy relating to prohibition as contained in Article 47 of the Constitution of India, the Government may issue orders and directions from time to time and such orders and directions shall be binding on the Licensee and no compensation shall be payable on that account. It is also clarified that the Liquor vends/Groups which have been closed under any other act for any violation/breach, then the licensee shall not be entitled to get any claim in respect of License fee and excise levies.

**24.2** The Licensee shall inter-alia abide by the following prohibitory measures namely:

- a. It will be mandatory for the bar licensees to provide and implement the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar licenced premises of the hotels/ restaurants serving alcohol and a signage at the proper place displaying the slogan thereof 'Be Safe-Don't Drink and Drive'.
- b. The retail licensees shall display a notice board prominently in front of the licensed premises declaring that "Drinking of Liquor is injurious to Health". As per Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels/Pubs/Bars/Restaurants/Cafes etc shall display the sign boards mandatorily at entry as under:-  
"Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine."
- c. The size of the sign boards on the vends shall be not more than that of the width of the shop.
- d. The Licensee shall neither sell liquor to persons who are below the prescribed age nor shall employ for sale or service of liquor to any person under the age of 25 (twenty five) years and same shall be displayed at the conspicuous place in the bar premises.
- e. No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand.

**25. Furnishing of Information:** The Licensee shall be bound to furnish any information in connection with L-2/L-14A License truly and faithfully within the time prescribed by the Excise Commissioner or the Deputy Commissioner (X) or Assistant Commissioner (Excise) or Excise Officer or Excise Inspector. Any refusal to furnish the information, furnishing of false information or non-compliance of the orders will be regarded as breach of the Terms and Conditions of the License. Breach of Terms and conditions may also result in non-issue of Transport Permits or suspension/cancellation of License.

**26. Power to suspend or cancel license and forfeiture of security**

**26.1** The Authority granting L-2/L-14A license may suspend or cancel the license as per provisions of the Punjab Excise Act, 1914 and rules made there under.

**26.2** The Licensing Authority may order forfeiture of part or whole of Security Amount in case of breach of any of the Terms and Conditions of L-2/L-14A License.

**26.3** In case of a surrender of a retail license by a licensee, the security deposit shall be forfeited and the Excise Group will be re-allotted and the said licensee will also be prohibited from participating in any other allotment process for a period of two years. In case the Government suffer any loss of revenue on account of re-allotment, it shall be recovered as excise arrear from the person who has surrendered such license.

**26.4** The Terms & Conditions of the Punjab Excise Act, 1914 and the Punjab Liquor License Rules, 1956 and all orders/directions issued there under shall be deemed to form an integral and inseparable part of the Terms and Conditions as if they were expressly set out in the Terms & Conditions for grant of L-2/L-14A license. Applicants are also hereby advised to access, read and understand the same before applying for the license

**27. L-2 D License-** Fresh L-2D license shall be granted only to the existing L-2/L-14 A of financial year 2025-26 within the command area of his Group. The existing stand alone L-2D Licenses which were granted prior to 31<sup>st</sup> March, 2021 may be renewed. L-2 D licensee will be allowed to sell imported Wine, imported beer, imported Cider, imported RTD and Indian Wine having EWP of Rs. 4000 per case and above. The annual license fee of L-2D license shall be Rs. 2 lakh.

**28. L-2 (Airport) :-** In order to cater to the demand of the passengers, there may be two airport Groups, consisting of 2 vends, one at arrival terminal and one at departure terminal, inside the premises of two airports at Mohali and Amritsar. Group the participant will be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups will be prescribed by Financial Commissioner on recommendations of the Committee consisting of Deputy Commissioner (Excise) of the concerned Zone and Assistant Commissioner Excise of the concerned Range. The above provisions of the Policy shall be applicable ipso facto on any other Airport which becomes operational in the State of Punjab during the year 2025-26.

**29. Issue of invoice:-** All the retail licensees shall issue sale invoices.

**30.** The Minimum Retail Sale Price of PML, IMFL & IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. The Government may intervene to keep the prevailing prices under check.

**31. Special License Fee (Cows Welfare Fee):** Special license fee @ Rs 1.5 per PL of PML, IMFL and IFL, will be levied at the stage of L-1. The proceeds of special license fee will be disbursed to the concerned Department for the upkeep of Gaushalas in the State from the Consolidated Fund of the State by the Government.

**32. Transfer/sale of unsold/un-lifted quota of PML:** The licensee shall be allowed to transfer or sell the unutilized Punjab Made Liquor (PML) quota of the Group to another Group. This facility shall

be available to the retail licensees through e-abkari portal. The procedure for the same will be prescribed by the Excise Commissioner, Punjab.

**33. Transfer of Excise Group:-** The successful allottee or licensee, shall have the option to get the allotment/license of complete Group as a whole, transferred before or after the grant of license on the following terms and conditions, namely:-

- (i) The successful allottee or licensee shall be required to deposit Rs. 10 lakh as transfer fee.
- (ii) The successful allottee or licensee should not be a defaulter for causing revenue loss to the State revenue in any manner at the time of transfer of license.
- (iii) Only one transfer will be allowed during the financial year.
- (iv) Before transfer of allotment/ license of the said Group, the transferee, shall submit all the documents, prescribed under the Excise Policy or the Act or the Rules.
- (v) The request made by the successful allottee or licensee, for the transfer of allotment/ license, shall be subject to the approval by the Excise Commissioner, Punjab.



**Part-C**

**DETAILED PROCEDURE FOR PARTICIPATION IN E-TENDER:**

**1. PROCEDURE TO APPLY**

- a. The applicants can participate in e-tender for each group through the website <https://eproc.punjab.gov.in> which enables the bidders to view and download, and to submit e-Bids online up to the last date and time mentioned in e-tender document.
- b. The applicant applying for grant of L-2/L-14A License shall participate in e-tender of each group by paying a non-refundable participation fee of Rs. 5,00,000/- (Rupees five Lakhs only) through online process.
- c. The Bidder shall furnish, as part of its bid, an Earnest Money Deposit (EMD), 3% of reserve price for one group and for more than one group 3% of EMD for each group through online as well as offline process. In case of unsuccessful Bidder, earnest money will be refunded after the completion of the tender process. If the applicant does not deposit the requisite security/additional security as per schedule, the EMD amount shall stand forfeited.
- d. **Documents required to be uploaded by the applicant:** The applicant shall be required to upload the following documents along with the application as requirement for evaluation of the bidders in technical qualification bid:-
  - i. Details of applicant duly filled in Annexure A given in DNIT.
  - ii. Proof of deposition/ submission of non-refundable participation fee (system generated receipt)
  - iii. Proof of deposition/ submission of EMD prescribed. The proof can be either system generated receipt or receipt from Assistant Commissioner (Excise) of the concerned range regarding deposit of Demand Draft of EMD prescribed.
  - iv. PAN card of individual in case of proprietorship firm. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm shall be submitted. In case of Registered Company/ Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm/ company shall be submitted. PAN Card of the Directors or of the company and Authorized Signatory shall be submitted.
  - v. Proof of filing Income Tax Returns for the last three assessment years i.e 2022-23, 2023-24 and 2024-25 of the bidding persons/ entity or partners of a firm.
  - vi. Aadhaar card of the bidding persons/ entity or partners of a firm.
  - vii. A Net Worth certificate and CIBIL score as prescribed.
  - viii. No-dues certificate (in case of existing liquor vend/wholesale licensee) from the concerned range for the previous year.
  - ix. A duly notarized Affidavit in the format as illustrated in Annexure- B regarding compliance of various provisions of Punjab Excise Act 1914 and rules made there under with respect to grant of license in L-2/ L-14A for retail sale of liquor.
  - x. The duly filled checklist as per Annexure C-Technical Qualification Criteria shall be uploaded.

- xi. Tender shall contain the names of all the partners in case of partnership firm and directors or authorized signatory in case of company. No tender shall be entertained if it is not signed by all the partners in case of partnership firm and directors or authorized signatory in case of company. Tender shall be accompanied by copy of the partnership deed/ registration certificate, as the case may be, duly attested by Chartered Accountant/ Company Secretary.
- e. All pages of the documents submitted by the bidder shall be signed by the authorized signatory and shall also be affixed with the applicant entity's stamp.
- f. The registered bidder shall also be required to sign, scan and upload all pages of this tender document acknowledge in the following:-
  - i) The bidder accepts all the terms and conditions as per the tender document and shall be bound to comply with the same.
  - ii) Bidder or his associate is familiar with and understands the e-tender process on website and has the technical knowledge and human resources to participate in e-tender/ auction process;
  - iii) Bidder has access to hardware and internet connectivity for participating in e-tender process;
  - iv) Bidder shall honor each bid digitally signed and submitted by the bidder in e-tender;
  - v) The onus of online application and submission of genuine, stipulated documents during registration lies on the bidder;
  - vi) In case of any grievances arising in course of the e-tender in process, the Bidder shall abide by the decision of the Excise Commissioner.
- g. The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for the grant of L-2/L-14 A License.

## 2. PREPARATION AND SUBMISSION OF BIDS IN A TWO COVER TENDER

- a. **Documents constituting the 2 cover e-Bid:** The two cover e-Bid prepared by the bidder shall comprise of the following components:
  - I. Technical bid:**
    - a. The bidder shall upload signed and scanned copy of the technical bid format as annexed as **Annexure E** (along with each tender) as proof of technical qualification.
      - i) Name of the bidder:
      - ii) Name of group applied for.
    - b. **Participation Fee Deposit Details** – Scanned copy of the system generated receipt of participation fee for the group the bidder wishes to participate in. It is clarified that the participation fee has to be paid separately for each tender for all independent groups.

- c. **Earnest Money Deposit Details** – Scanned copy of the system generated receipt or offline receipt given by Assistant Commissioner (Excise) of the concerned range of Earnest Money Deposit for the group the bidder wishes to participate in. It is clarified that the Earnest Money Deposit has to be paid separately for each tender for all independent remaining groups.
- d. **Technical Qualification Documents**-Scanned copies of required documents/ affidavits/ undertakings in PDF format as mentioned in tender document.

In case, a bidder wants to bid for more than one group, then he/she shall have to upload the complete technical qualification documents for each group.

- e. It is reiterated that the bidder shall upload the proof of deposit of participation fee for each group and the details of the EMD deposited for each group applied by him.
- f. For preparing the technical qualification bid, the Bidders are advised to thoroughly examine this E- Tender document in detail. Any deficiencies in providing the information required may result in rejection of the bid.
- g. Technical qualification bid shall not include any financial information. Bid which encloses financial bid information/ part of financial bid in the technical qualification bid shall be rejected out rightly by Department of Excise as being non-responsive.

**II. Financial Bid**–The bidder shall upload the financial bid in the format as annexed as **Annexure F**

- i) **Financial Quote** : In the prescribed format (Specimen format) as under to be filled and uploaded:

Sr. No.	Name/ Number of the Group	Reserve license fee for group (in figures) (in Rs. Crores)	Quoted license fee (In Figures) To be entered by the Bidder in Rs. Crores.	Quoted License Fees (in Words) in Rs Crores

- (ii) The e-bid quoted by the Bidder shall remain firm (fixed) during the entire tender process and shall not be subject to any variation on any account.

**e-Bid Currency:** The prices quoted in the financial bid shall be in Indian Rupees only. Financial bid in any currency other than Indian Rupee (INR) shall be treated as non-responsive and hence shall be rejected.

b. **Formats and Signing of e-Bid:**

- a) The bidder shall prepare one electronic copy each of the Stage1: Technical bid and Stage 2: Financial bid separately.

- b) The e-Bid document shall be digitally signed, at the time of uploading, by the Authorized Signatory of the bidder to bind the bidder to the award of the license.

**c. Submission of e-Bid:**

- i) The bid submission module of Punjab e-tender procurement website <<<https://eproc.punjab.gov.in>>> enables the bidders to submit the e-Bid online in response to the E-Tender published by the Department of Excise.
- ii) Bid submission can be done only from the bid submission start date and time till the bid submission end date and time given in the e-Tender. Bidder should start the bid submission process well in advance so that they may submit their e-Bids in time.
- iii) The bidder should submit their e-Bid considering the server time displayed in the e-tender website <<<https://eproc.punjab.gov.in>>>. This server time is the time by which the e-Bid submission activity will be allowed till the permissible time on the last/ end date of submission indicated in the e-Bid schedule.
- iv) Once the e-Bid submission date and time is over, the bidder cannot submit his e- Bid. For delay in submission of e-Bid due to any reasons, the bidder shall only be held responsible.

**d. The bidder must follow the following instructions for submission of their e-Bid:**

- i) For participating in e-Bid through the e-Bidding system, it is necessary for the bidder to be the registered users of the e-tender website <https://eproc.punjab.gov.in>. The bidder must obtain a user login-ID and password by registering himself with Punjab Government e-procurement portal/ e-tender website if he has not done so previously for registration.
- ii) In addition to the normal registration, the bidder must register with his/her digital signature certificate (DSC) in the e-Bidding system and subsequently he/she will be allowed to carry out his/her e-Bid submission activities. Registering the digital signature certificate (DSC) is a one-time activity. Before proceeding to register his/her DSC, the bidder should first log on to the e-Bidding system using the user login option on the home page with the login Id and password with which he/she has registered.
- iii) For successful registration of DSC on e-tender website <<<https://eproc.punjab.gov.in>>> the bidder must ensure that he/she should possess class-3 DSC issued by any certifying authorities approved by controller of certifying authorities, Government of India, as the e-tender website <<<https://eproc.punjab.gov.in>>> is presently accepting DSC issued by these authorities only. The Bidder can obtain user login ID and perform DSC registration exercise given above even before the e-Bid submission date starts. The Department of Excise shall not be held responsible for want of DSC registration.
- iv) The bidder is advised to familiarize himself with all the processes and procedure for submitting of the e-bids by going through the relevant sections on <https://eproc.punjab.gov.in> portal.

- e. **Deadline for submission of e-Bid:** E-Bid (Technical and Financial) must be submitted by the bidder at e-tender website <<<https://eproc.punjab.gov.in>>> not later than the time specified on the prescribed date (as the server time displayed in the e-procurement website). Department of Excise may, at its discretion, extend this deadline for submission of e-Bid by issuing and publishing a corrigendum on Department of Excise's website and e-tender website; in such case all rights and obligations of the Department of Excise and the bidders previously subject to the deadline will thereafter be subject to the deadline as extended.
- f. **LATE BID** The server time indicated in the bid management window on the e-tender website <<<https://eproc.punjab.gov.in>>> will be the time by which the e-Bid submission activity will be allowed till the permissible date and time scheduled in the e-Bid.

Once the e-Bid submission date and time is over, the Bidder cannot submit his/her e-Bid. Bidder must start the bid submission well in advance so that the submission process passes off smoothly. The Bidder will only be held responsible if his/ her e-Bid is not submitted in time due to any of his/ her problems /faults, for what so ever reason, during e-Bid submission process.

- g. **WITHDRAWAL OF E- BID:** At any point of time, a Bidder can withdraw his /her e-Bid submitted online before the bid submission end date and time as per the procedure laid down on Punjab e- procurement portal <<<https://eproc.punjab.gov.in>>> However, the participation fee in such cases shall be forfeited.
- h. **EVALUATION OF E-BIDS IN E-TENDER PROCESS:** Allotment will be made through e-tender process with the reserve price as the base license fees. In the e-tender process, the highest bidder in e-tender will be declared successful(H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security amount within the prescribed time period, the offer will pass on to H2 at H1 rates. The similarly, this offer will keep on passing to subsequent bidders at H1 rates only. In case of such a default by the bidder, he shall be liable to face debarment from holding that particular group in the State and any money including EMD deposited by him/her shall be forfeited.

The evaluation of the bids shall be carried out by a Tender Evaluation Committee (TEC) as consisting of Assistant Commissioner (Excise) of the concerned Excise Range, Excise Officer of the concerned of the Excise District and Excise Inspector of the concerned Circle. The concerned District Magistrate of the district himself/herself or his/her nominee shall act as an Observer. The Excise Commissioner may also appoint some senior officers to act as the departmental observers.

The Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. should be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgment. The process of evaluation shall be video-graphed. The evaluation shall be done by the TEC. The Assistant Commissioner (Excise) will log himself in the presence of the other TEC members. The bids shall be placed and opened in a phased manner. TEC may demand for any document for



verification, if needed. To evaluate the Tender, Department of Excise shall constitute Tender Evaluation Committees (TEC) at the AC(X) level. The Evaluation Committee shall evaluate the Technical and Financial bids as per the following process:

Tender Evaluation Committee will evaluate and compare the bids that have been determined to be substantially responsive.

To establish the Bidder's qualification and eligibility, the evaluation of the bids will be done in two stages as mentioned below:

Stage-1: Evaluation of Technical bid.

Stage-2: Evaluation of Financial bid.

In each of above stages, the bidder will be required to meet the eligibility criteria as detailed in tender document to qualify for the next subsequent stages.

**Stage-1 of Evaluation of Technical bids:** Tender Evaluation Committee shall review the technical qualification bid submitted by the bidders. If a bidder has deposited the appropriate EMD, participation fee and technical qualification bid documents in conformity with the tender conditions, in respect of each group, then he shall be considered as qualified. In case, the bidder has applied for more than one group, and submitted technical qualification documents in conformity with the tender conditions. .

At this stage, only technical qualification bid would be considered.

Financial bids would not be opened at this stage.

The "Tender Evaluation Committee" would perform evaluation of technical qualification bid documents and the process of evaluation shall be as under:

- a. The Bidder's information provided in the bid document will be evaluated as per the requirements specified in the E-TENDER and Bidder is required to provide all details as per required information sought in the e-tender Document.
- b. The Evaluation Committee may undertake written clarifications from the Bidders. The primary function of clarification in the evaluation process is to clarify ambiguities and uncertainties, if any, arising out of the evaluation of the bid documents.

The technical qualification Documents are as per checklist as **Annexure C TECHNICAL QUALIFICATION CRITERIA** and technical qualification information and undertaking as per **Annexure E** will be considered for evaluation.

**Stage-2 Evaluation of Financial bid:**

- a. All technically eligible bidders shall be considered for financial evaluation in the same pre-determined order as that of the technical evaluation.
- b. The Financial bids will be opened in the presence of the bidders representatives, who may choose to attend the same on the specified date, time and address mentioned in the Bid Date Sheet.
- c. The financial bid shall indicate the quoted license fees for the group as per the format as **ANNEXURE-F**.
- d. The bid price shall be in Indian Rupees.
- e. Any conditional bid will be rejected.
- f. If there is a discrepancy between words and figures ,the amount in words will prevail.
- g. If there is no bid quoted or the bid is less than reserve price of group, the bid shall be declared as disqualified.

- i) **RIGHTS OF DEPARTMENT OF EXCISE IN REGARD TO E-BIDDING:** Notwithstanding anything contained in this e-Bid, Department of Excise reserves the right to accept or reject any Bid and to annul the Selection Process and reject all Bids, at any time without any liability or any obligation for such acceptance, rejection or annulment, and without as signing any reasons thereof.

The Department of Excise reserves the right to reject any Bid if:

- i. At any time, any misrepresentation is made or uncovered, or
- ii. The Bidder does not provide, within the time specified by Department of Excise, the supplementary information sought by Department of Excise for evaluation of the e-Bid.
- iii. Such mis representation/ improper response may lead to the disqualification of the Bidder.

- j) **PERIOD OF VALIDITY OF E-BID** - The E-bid shall remain valid till the expiry of period of 30 days after opening of financial bid. If the bidders fail to deposit security within 48 hours of opening of financial bid and declaration of H-1, the procedure as per para 5.1 of part B regarding general terms and conditions for license as per this tender document will be followed.

- k) **CORRESPONDENCE WITH BIDDER** - No Bidders shall contact Department of Excise on any matter relating to his e-Bid from the time of Bid opening to the time of grant of license. Any effort directly or indirectly by the Bidder to influence an Official/Officer in the Department of Excise in the Bid evaluation, bid comparison or grant of license decisions, may result in the rejection of his Bid.

- l) **AMENDMENTS IN E-TENDER DOCUMENT** - Department of Excise may, in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information in this e- Tender document.

At any time prior to the deadline for submission of the bids, Department of Excise may amend the e-Tender document by issuing addendum/corrigendum without notifying any Bidder or without giving any reason. Any addendum/ corrigendum issued shall be part of the bidding document and shall be communicated by the Department of Excise on Department of Excise website and e-procurement/e-tender websites. In case of issuing addendum/corrigendum, the last date of bid submission may be extended by Department of Excise, if felt necessary.

Prospective Bidders shall promptly acknowledge such addendum/ corrigendum thereof, in writing via email or fax. Department of Excise will bear no responsibility or liability arising out of non-receipt of the same in time or otherwise by the Bidder.

The Bidders are requested to refrain from requesting extension of time on any grounds since the same will not be entertained by Department of Excise.

No clarification obtained through verbal communication by the Bidder with any employee of Department of Excise will be deemed as addendum/corrigendum to this e tender document. The Bidder acting on such a verbal communication will do so at his own risk and Department of Excise shall bear no responsibility for any outcome arising out of this.

- m) **COMPLIANCE WITH MANDATORY REQUIREMENTS** - All bids will be reviewed for compliance with the mandatory requirements as contained within the e-tender. Bids deemed non-responsive will be eliminated from further consideration.
- n) **TERMS AND CONDITIONS OF BIDDERS** - Any terms and conditions of the Bidder will not be acceptable at any stage of bidding process.
- o) **DEVIATIONS IN TERMS AND CONDITIONS OF TENDER** - No deviations in the terms and conditions as laid out in the e-tender will be accepted.

The Evaluation Committee overseeing the tender reserves the right to waive minor irregularities.

Bidders are advised to exercise adequate care in quoting the prices. No modification/ correction in the bids will be entertained after the bid submission date.

- p) **FRAUD AND CORRUPT PRACTICES** - The Bidders and their respective employees shall observe the highest standard of ethics during the bidding Process. Notwithstanding anything to the contrary contained herein, Department of Excise may reject any submitted bid without being liable in any manner whatsoever to the Bidder if it determines that the Bidder has directly or indirectly or through an agent, engaged in corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice in the bidding process.

Department of Excise may also initiate appropriate legal action under relevant Indian laws against the Bidder found indulging in fraud and corrupt practices.

Without prejudice to the rights of Department of Excise here in above, if a Bidder is found by Department of Excise to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the bidding process, such Bidder shall not be eligible to participate in any tender issued by Department of Excise for a period of 2 (two) years from the date such Bidder is found by Department of Excise to have directly or indirectly, engaged or indulged in any corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

Misrepresentation and/or improper response by any Bidder may lead to disqualification of the Bidder. If any such disqualification is detected at any stage of bidding process/implementation, such Bidders are also liable to be blacklisted.

Bids, which in the opinion of Department of Excise, have been completed with the improper assistance of employees of Department of Excise and ex-employees of Department of Excise, or with the utilization of information unlawfully obtained from Department of Excise, will be excluded from further consideration and shall be rejected.

For the purposes of this section, the following terms shall have the meaning herein after respectively assigned to them:

- a. "Corrupt practice" means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the actions of any person connected with the bidding Process



- b. "Fraudulent practice" means a misrepresentation or omission of facts or suppression of facts or disclosure of incomplete facts, in order to influence the bidding Process;
  - c. "Coercive practice" means impairing or harming or threatening to impair or harm, directly or indirectly, any person or property to influence any person's participation or action in the bidding Process.
  - d. "Undesirable practice" means establishing contact with any person connected with or employed or engaged by Department of Excise with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the bidding Process;
  - e. "Restrictive practice" means forming a cartel or arriving at any understanding or arrangement among Applicants with the objective of restricting or manipulating a full and fair competition in the bidding Process.
- q) **CONFLICT OF INTEREST** - Department of Excise requires the Bidders to provide professional, objective, and impartial information and at all times hold Department of Excise's interest paramount. Neither the selected Bidder nor any of its personnel shall engage in any personal, business or professional activity which conflict or could conflict with any of their obligations in relation to this license.

A Bidder may be considered to be in a conflict of interest with one or more parties in this bidding process if, including but not limited to:

- a. have controlling shareholders in common with one or more parties in this bidding process; or
- b. have the same legal representative for purposes of this bid; or
- c. have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the bid of another Bidder, or influence the decisions of Department of Excise regarding this bidding process.

- r) **CONFIDENTIALITY** - After opening of bids, information relating to the examination, clarification, evaluation and comparison of bids, and recommendations concerning the grant of group licenses shall not be disclosed to Bidders or other persons not officially concerned with such process.

Any effort by a Bidder to influence Department of Excise or others connected in the process of examination, clarification, evaluation and comparison of bids, and in decisions concerning the grant of group licenses, may result in the rejection of his bid.

No Bidder shall contact Department of Excise on any matter relating to its bid, from the time of the opening of bids to the time the license is allotted. Any effort of the Bidder to influence Department of Excise in its decision in respect of bid evaluation, bid comparison or award of the award of license shall result in the rejection of the bid and forfeiture of the bid security. During the bid preparation process, Bidders will focus their inquiries and communications, if any, to only the authorized nodal officer of Department of Excise.

The submitted bid of the applicant who resorts to canvassing is liable to be rejected. Bid containing uncalled remarks, or any additional conditions are liable to be rejected.

- s) **DUE-DILIGENCE BY BIDDERS** - Each Bidder should conduct its own study in order to respond to this e-tender document.

Department of Excise makes no commitment or warranty and shall incur no liability under any law, statute, rules or regulations on any claim the potential Bidder may make in case of failure to understand the requirement and respond to the tender document.

- t) **CLARIFICATIONS FROM BIDDERS** - Department of Excise may at its sole discretion contact the Bidder for clarification of the response.

Department of Excise reserves the right to verify the credentials (including documents, declarations, self-certifications) provided by the Bidders by its own means and methods. In case, Department of Excise receives feedback contrary to the responses of the Bidder or is not satisfied with compatibility of the experience with the required standards/expectations, then Department of Excise reserves the right to form its own opinion and even reject the bids and forfeit the EMD. Department of Excise/ Evaluation Committee may use other sources of information in bid evaluation as required.

- u) **COLLUSIVE PROPOSAL** - Bidders and their employees, agents, advisors and any other person associated with the Bidder, must not engage in any collusive proposal, anti-competitive conduct or any other similar conduct with any other Bidder or any other person in relation to the preparation or submission of bid.

In addition to any other remedies available under any law or any award of license, Department of Excise reserves the right, in its sole and absolute discretion, to reject any submission lodged by a Bidder that engaged in any collusive proposal, anti-competitive conduct or any other similar conduct with any other Bidder or any other person in relation to the preparation or lodgment of proposals, and further the EMD may be forfeited.

- v) **FALSE AND MISLEADING CLAIMS** - Department of Excise may in its absolute discretion exclude or reject any bid that in the opinion of Department of Excise contains any false or misleading claims or statements. Department of Excise has no liability to any person or agency for excluding or rejecting any such proposal.

**23. BIDDER'S RISK**

- a. All risks of loss of or damage to health, property, personal injury or death which may arise during and in consequence of the performance of the license or any commercial risks shall lie with the Licensee.
- b. The licensee shall be liable for forfeiture of its security, liquidated damages and termination for default.

- 24.** In case of any contradiction in this document with the Excise Policy notified for the year 2024-25, the Policy provision will prevail over this DNIT document.

- 25. COURT JURISDICTION:** Any disputes arising out of this tender shall be governed by Punjab Excise Act, 1914 and Rules framed there under and Terms & Conditions and other orders/directions issued by the Department of Excise from time to time and shall be subject to jurisdiction of Courts in SAS Nagar (Mohali).

\*\*\*\*\*

**ANNEXURE -A:**

**Details of the tenderer /bidder**

1.	Name of the tenderer/bidder (in block letters)	
2.	Address of correspondence (in block letters) including name of the authorized person (in block letters), telephone number and e-mail id	
3.	State whether the Tenderer /bidder is:	
	(a) A body incorporated under the Companies Act, 2013; or	
	(b) A society registered under Cooperative Society Act or under Societies Registration Act; or	
	(c) A partnership firm or	
	(d) Limited Liability Partnership firm	
	(e) A sole proprietorship concern	
	(f) Others	
4.	If a tenderer /bidder is a body incorporated under the Companies Act, 2013 or a Society registered under the Co-operative Societies Act or under the Societies Registration Act, please state:	
	(a) Names and addresses of the Managing Director and Directors of company/President and Secretary of The Society.	
	(b) Registration number of the Company/ Co-operative Society.	
5.	If the tenderer/bidder is a sole proprietor concern or a partnership firm or a limited liability partnership firm registered under Limited Liability Partnership Act, state the name/names of the proprietor/partners comprising the firm.	
6.	Does the tenderer/bidder have a branch office in Punjab. If so, state its address and telephone number and then name and address of the persons managing it.	
7.	Name, address, designation and mobile number of the authorized signatory	
8.	PAN Number	
9.	Aadhar Number(for individuals)	
10.	Bank Details	
11.	Email of the bidder	
<b>PLACE:</b>		
<b>DATE:</b>		
NAME AND SIGNATURE OF THE		
TENDERER WITH SEAL		

**ANNEXURE-B:**  
**FORMAT OF NOTARIZED AFFIDAVIT BY BIDDER**  
**Affidavit**

I..... S/o or D/o ..... Resident of  
..... hereby solemnly affirm and declare as under:-

- (a) I/we am/are qualified as per the prescribed provisions of Punjab Excise Act, 1914 for grant of license in Form L-2/L-14A and am/are not debarred on any of the set statutory requirements as laid down in Punjab Excise Act, 1914.
- (b) I/we am aware that the provisions of the Punjab Excise Act, 1914 and all orders/directions issued there under will be deemed to form an integral and inseparable part of the Terms & Conditions for grant of L-2/L-14A license.
- (c) I/we have not been debarred/ disqualified/ blacklisted from holding an excise license for supply/sale of liquor by any Government Department or Department of Excise of any state.
- (d) I/we am/are not in violation of any excise rules in any of the states where I am a licensee.
- (e) I/we understand that failure to furnish the documents before the stipulated deadline or furnishing false documents will be sufficient ground for cancellation of the deemed status of the provisional highest Bidder and that I will be liable for criminal proceedings under relevant provisions of the Indian Penal Code, 1860 for furnishing false documents.
- (f) I/we am/are aware that the Licensing Authority may order forfeiture of part or whole of Security Amount in case of breach of any of the Terms and Conditions of L-2/L-14A License.
- (g) I/we am/are aware that in case of a surrender of L-2/L-14A license, security deposit deposited at the time of award of license will be forfeited and the group will be re-tendered and that I/we shall be prohibited from participating in any other bidding process for a period of two years. I shall be responsible for the loss of Govt. revenue on account of surrendering my group before the closing of financial year as per the Excise Act and Rules.
- (h) I/we have not been convicted in any criminal case.

Deponent:

Verified at.....this.....day of.....that the contents of this above Affidavit are true and correct to the best of my knowledge and belief.

DEPONENT

Witness 1.....

Name:  
Address:  
Mobile:

Witness 2.....

Name:  
Address:  
Mobile:

**Annexure-C:**

**Check list of Bidder Eligibility Criteria in Technical Qualification bid**

**CHECKLIST FOR ELIGIBILITY CRITERIA**

(To be filled up by the bidder)

Sl. No	Basic Requirement	Specific Requirements	Documents required to be uploaded	Pg. No.	Yes/ No
1	Duly filled applicant details as per Annexure A	The applicant shall fill all the basic details as per the information sought	Scanned copy of the Duly filled applicant details as per Annexure A		
2	Participation fee	Proof of deposition/ submission of non- refundable participation fee	Scanned copy of system generated receipt		
3	EMD	Proof of deposition/ submission of EMD	Scanned copy of system generated receipt/ receipt from AC(X) concerned regarding deposit of DD of EMD.		
4	Income Tax Returns for the last three assessment years (2021-22, 2022-23 and 2023-24)	Self attested copies of Income Tax Returns for the last three assessment years (2021-22, 2022-23 and 2023-24)	Self attested copies of Income Tax Returns for the last three assessment years (2021-22, 2022-23 and 2023-24)		
5	CIBIL Score	Certified Copy of CIBIL Score by a Bank	Certified Copy of CIBIL Score by a Bank		
6	Up-to-date no-dues certificate from the concerned range for the previous year	Up-to-date no-dues certificate (in case of existing liquor shop licensees) from the concerned range for the previous year	Copy of the Up-to- date no-dues certificate (in case of existing liquor vend/wholesale licensee) from the concerned range for the previous year else upload N/A document in place of this.		
7	PAN card	PAN card of individual in case of proprietorship firm. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm or authorized partner shall be submitted. In case of Registered Company/ Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm/ company shall be submitted. PAN Card of the Directors or of the company and Authorized Signatory shall be submitted.	PAN card of individual in case of proprietorship firm. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm or authorized partner shall be submitted. In case of Registered Company/ Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm/ company shall be submitted. PAN Card of the Directors or of the company and Authorized Signatory shall be submitted.		
8	A Notarized affidavit as per Annexure -B	All declarations on the Rs100 affidavit declaring all the points In regard to the eligibility of the bidder and its relationships in liquor trade	Notarized affidavit		

*Annexure E:*

***Undertaking for Technical Bid Submission***

*Technical Bid Submission Certificate*

*[To be submitted on Bidders Letter head]*

To

Excise Commissioner, Govt. of Punjab  
Excise and Taxation Bhawan Sector 69, SAS Nagar (Mohali).

**Sub: Undertaking For Technical Bid Submission**

**(Tender Ref No.: \_\_\_\_\_ Dated: \_\_\_\_\_)**

Dear Sir,

We are pleased to submit our Technical bid for 'Grant of Group License for Retail vends of Liquor in State of Punjab for group \_\_\_\_\_ (Please Mention number of group for which technical bid is being submitted)

I am mentioning my details for the technical bid which are as under:

Name of the bidder: \_\_\_\_\_

Name of the group applied for: \_\_\_\_\_

I declare that, I am authorized person to submit the technical bid. I hereby declare that our Technical bid is complete in all respects.

Place.....

**Signature of the Authorized Signatory**

Date.....

**of the Bidder**

Name..... Designation.....

Address.....

Phone..... Email.....

**Annexure-F:**

**Financial Bid**

<b>Tender Inviting Authority: Excise Commissioner, Punjab</b>				
<b>Name of License: Grant of Group Retail license L-2/L-14A</b>				
<b>Tender ID:</b>				
<b>Name of the Bidder/Bidding Firm/ Company:</b>			<b>To be filled and by the Bidder</b>	
<p><b><u>PRICE SCHEDULE</u></b></p> <p>(This template must not be modified /replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for this tender. Bidders are allowed to enter the Group Name and Number and Values only)</p>				
Sl. No.	Name/ Number of the Group	Reserve license fee for group (in Rs. Crores)	Quoted license fee (In Figures) To be entered by the Bidder (in Rs. Crores)	Quoted License Fees (in Words) in Rs Crores

Place.....

**Signature of the Authorized**

Date.....

**Signatory of the Bidder**

Name..... Designation.....

Address.....

Phone..... Email.....".

**VARUN ROOJAM, IAS**

Financial Commissioner-cum-

Excise Commissioner, Punjab.



**PART-III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER, PUNJAB,

PATIALA

**NOTIFICATION**

The 31<sup>st</sup> March, 2025

**No.G.S.R14/P.A.1/1914/Ss. 21 and 59/Amd.(38)/2025.-** In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/S.9/2022, dated the 24<sup>th</sup> June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Brewery Rules, 1956, namely:-

**RULES**

1. (1) These rules may be called the Punjab Brewery (First Amendment) Rules, 2025.  
(2) They shall come into force on and with effect from the 1<sup>st</sup> day of April, 2025 .
2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 5, for clause (a), the following clause shall be substituted, namely :-  
“(a) deposited a sum of rupees two crores twenty lakhs as license fee:  
Provided that Letter of Intent (LOI) shall be issued for the grant of Brewery license on payment of rupees three crores and fifteen lakhs, which shall be valid for two years. The LOI may be renewed on payment of rupees forty lakhs for first renewal, rupees forty five lakhs for second renewal and rupees fifty lakhs for third renewal.”.
3. In the said rules, in rule 8, in sub-rule (1), for the words “rupees one hundred and fifteen lakh plus rupees eight lakh per lakh hecto-litre, subject to minimum rupees one hundred and seventy-four lakh”, the words “rupees one hundred and eighteen lakh plus rupees eight lakh twenty thousand per lakh hecto-litre, subject to minimum rupees one hundred and ninety lakh” shall be substituted.
4. In the said rules, after rule (38), the following rule shall be inserted, namely: -  
“38 A. All licensees shall have to comply with necessary regulations like Fire Safety, Building-Bye-Laws, etc. of different Departments at their own risk and cost. The licensee shall ensure compliance of mandatory Employees Provident Fund (EPF)/ Employees State Insurance (ESI) regulations.”.

**VARUN ROOJAM,**

Financial Commissioner-cum-  
Excise Commissioner, Punjab.

**PART-III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER, PUNJAB,

PATIALA

**NOTIFICATION**

The 31<sup>st</sup> March, 2025

**No.G.S.R.15/P.A.1/1914/Ss. 21 and 59/Amd.(76)/2025.**— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act I of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/S.9/2022, dated the 24<sup>th</sup> June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Distillery Rules, 1932, namely:-

**RULES**

1. (1) These rules may be called the Punjab Distillery (First Amendment) Rules, 2025.  
(2) They shall come into force on and with effect from the 1<sup>st</sup> day of April, 2025.
2. In the Punjab Distillery Rules, 1932, (hereinafter referred to as the said rules), in rule 4, for clause (a), the following clause shall be substituted, namely: -  
“(a) deposited a sum of rupees two crore and eighty lakh plus rupees sixty five thousand per kilo litre per day (as per installed capacity) or rupees three crore and eighty lakhs, whichever is higher, in both of the above specified fee:  
Provided that Letter of Intent (LOI) shall be issued for the grant of Distillery license on payment of rupees five crores and twenty five lakhs, which shall be valid for two years. The LOI may be renewed on payment of rupees forty lakhs for first renewal, rupees forty five lakhs for second renewal and rupees fifty lakhs for third renewal.”.
3. In the said rules, in rule 7, in sub-rule (1), for the words “rupees two crore and eighty lakh plus rupees sixty thousand per kilolitre per day (as per installed capacity) or rupees three crore and sixty lakh”, the words “rupees two crore and eighty lakh plus rupees sixty five thousand per kilolitre per day (as per installed capacity) or rupees three crore and eighty lakh” shall be substituted.
4. In the said rules, in rule 93,-  
(a) in clause (k), at the end, the following shall be added, namely:-  
“Provided further that the Excise Commissioner reserves the right to impose any additional condition for such registrations and giving relaxations in the condition to any 100% Government owned Entity or Undertaking.”;

Note: Any reduction in import duty (custom duty) on BIO brands shall lead to lowering of EDP accordingly while fixing of EDP for financial year 2025-26. The onus of declaration of reduction in import duty (custom duty) of BIO Brands shall be on the applicant.”.

(b) in clause (kk),-

- (i) for the existing Table, the following Table shall be substituted, namely: -

" Serial No.	Item	Fee ( in rupees)
1.	Brand Registration fee per Label for IMFL, Beer & RID	1,60,000
2.	Brand Registration fee for Wine and Cider	2500
3.	Brand Registration fee for PML including Rum/Gin/ Whisky of any degree.	50,000
4.	(a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)	1,20,000
5.	(b) Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases	38,000
6.	For Export (for each state on IMFL/Beer/CL)	30,000
7.	Subsequent change in all the approved label during the year except Wine and Cider.	50,000
8.	Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner, Punjab.	15,000
9.	Brand registration for micro-breweries	15,000 "; and

(ii) in the first proviso, for the figures and signs "28900/-", the figures and signs "30,000/-" shall be substituted ; and

(c) in clause (s), for the figures and sign "2024-25", the figures and sign "2025-26 " shall be substituted.

5. In the said rules, in rule 129, for the existing Table, the following tables shall be substituted, namely:-

**“(a) Stand-alone Ethanol Plants**

Serial. No.	Type of Fee	Fee (in rupees)
1.	For grant of License	Rs. 50 lakhs
2.	Annual Renewal Fee	Rs. 50 lakhs
3	For increasing capacity or expansion to manufacture Ethanol	Rs. 5500 per KLPD

(b) Integrated Ethanol Plants (Ethanol Plants in the premises of Distilleries)

Serial No.	Type of Fee	Fee (in rupees)
1.	For grant of License	Rs. 50 lakhs
2.	Annual Renewal Fee	Rs. 50 lakhs
3	For increasing capacity or expansion to manufacture Ethanol	Rs. 5500 per KLPD "

6. In the said rules, after rule 130, the following rule shall be added, namely:-

“131. All licensees shall have to comply with necessary regulations like Fire Safety, Building-Bye-Laws, etc. of different Departments at their own risk and cost. The licensee shall ensure compliance of mandatory Employees Provident Fund (EPF)/ Employees State Insurance (ESI) regulations.”

**VARUN ROOJAM,**  
Financial Commissioner-cum-  
Excise Commissioner, Punjab.

### PART-III

**GOVERNMENT OF PUNJAB**  
OFFICE OF EXCISE COMMISSIONER, PUNJAB,  
PATIALA  
**NOTIFICATION**

The 31<sup>st</sup> March, 2025

**No. G.S.R. 16/P.A.1/1914/Ss. 34 and 59/Amd.(51)/2025.-** In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/S.9/2022, dated the 24<sup>th</sup> June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely:-

#### RULES

1. (1) These rules may be called the Punjab Liquor Permit and Pass (First Amendment) Rules, 2025.  
(2) They shall come into force on and with effect from the 1<sup>st</sup> day of April, 2025.
2. In the Punjab Liquor Permit and Pass Rules, 1932, (hereinafter referred to as the said rules), in rule 2, at the end, the following proviso shall be inserted, namely:-  
“Provided further that a fee @ of rupee 1 per Bulk Litre on movement of ethanol shall be charged in the following manner, namely :-  
(a) when ethanol is imported by an importer into the State of Punjab, a permit shall be generated for such an import after the payment of aforesaid fee; and  
(b) when ethanol is sold within or outside the State of Punjab by any manufacturer in the State of Punjab, movement shall be done against the generation of pass consequent to the payment of aforesaid fee.”.
3. In the said rules, in rule 22, in clause (g), for the existing table and note thereunder, the following shall be substituted, namely:-

Serial No.	Particulars	Permit Fee
1.	IMFL/IFL	Rs. 2.5/- per PL
2.	Permit fee on L-1 to L-1 transfer of IMFL and Beer	Rs. 2.5/- per PL
3.	Beer	Rs. 2.5/- per BL
4.	Ethanol	Rs. 1/- per BL
5.	Denatured Spirit	Rs. 0.70 /- per BL
6.	Denatured Spirit for alcohol based industries	Rs. 0.70/- per BL
7.	Denatured Spirit when imported from other States/Union Territory	Rs. 0.70/- per BL
8.	RS/ENA transfer from D-2 licensee to BWH-2 licensee (Bottling Plant) for manufacture of IMFL meant for sale in Punjab	Rs. 5.00 /- per BL upto Rs. 750/- EDP per case Rs. 16.00 /- per BL above Rs. 751 /- to Rs. 1500/- EDP per case Rs. 32.00 /- per BL above Rs. 1501 /- to Rs.5000 /- EDP per case Rs. 60.00/- per BL above Rs.5001/- EDP per case
9.	RS/ENA per B.L. to be used within D-2 (Distillery) premises for manufacture of IMFL meant for sale in Punjab (payable at the time of transfer to ENA for bottling)	Rs. 5.00 /- per BL upto Rs. 750/-EDP per case Rs. 16.00 /- per BL above Rs. 751 /- to Rs. 1500/-EDP per case Rs. 32.00 /- per BL above Rs. 1501 /- to Rs. 5000/- EDP per case Rs. 60/- per BL above Rs.5001/- EDP per case

Note: Apart from ENA, permit fee shall be charged as per the above rates on vatted malt spirit, malt spirit, scotch concentrate and any other kind of spirit which is used for manufacturing of IMFL for Punjab.”.

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4. In the said rules, in rule 22-B, for the existing table, the following table shall be substituted, namely:-

(i) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging up to Rs. 1,00,000/- per function.	Rs. 2000/- per day per function
(ii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc. charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.	Rs. 2000/- per day per function
(iii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging above Rs 2,00,000/- per function	Rs. 2000/- per day per function
(iv) Serving liquor in Places not registered with the Excise and Taxation department	Rs. 2000/- per day per function (not more than 20 permits shall be issued in one month)
(v) Serving liquor in a function at a private place	Rs. 2000/- per day per function

**VARUN ROOJAM,**  
Financial Commissioner-cum-  
Excise Commissioner, Punjab.

3356/03-2025/Pb. Govt. Press, S.A.S. Nagar

**PART-III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**NOTIFICATION**

The 31<sup>st</sup> March, 2025

**No. G.S.R.17 /P.A.1/1914/Ss. 24 and 58/Amd.(52)/2025.-** In exercise of the powers conferred by sections 24 and 58 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to dispense with the condition of previous publication and to make the following rules, further to amend the Punjab Restaurant (Consumption of Liquor) Rules, 1955, namely:-

**RULES**

1. (1) These rules may be called the Punjab Restaurant (Consumption of Liquor) First Amendment Rules, 2025.
- (2) They shall come into force on and with effect from the 1<sup>st</sup> day of April, 2025 .
2. In Punjab Restaurant (Consumption of Liquor) Rules, 1955, for rule 5, the following rule shall be substituted, namely, -

"5. Subject to the other provisions of the rules and subject to the conditions specified therein, a license in Form L-52 may be granted by the Collector concerned for a period of one year from 1st April to 31<sup>st</sup> March on payment of fixed fee as prescribed in the table given below, namely :-

**TABLE**

<b>Name of the License</b>	<b>Rate of License Fee / Other Fees / Levies (in rupees)</b>
<b>(i) PML</b>	
(a) Urban	50,000/-
(b) Rural	8,000/-
<b>(ii) IMFL</b>	
(a) In Corporation Area where carpet area is above 1000 sq ft	3,00,000/-
(a1) In Corporation Area where carpet area is less than equal to 1000 sq ft	80,000/-
(b) Other Urban Area	45,000/-
(c) Rural	12,000/- :

Provided that the premises attached to L-2 and L-14A vends shall pay the fee as prescribed."

**VIKAS PRATAP,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Excise)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART-III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**NOTIFICATION**

The 31<sup>st</sup> March, 2025

**No. G.S.R.18 /P.A.1/1914/Ss. 31, 32, 34 and 58/Amd.(198)/2025.-** In exercise of the powers conferred by section 58 read with sections 31, 32 and 34 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to dispense with the condition of previous publication and to make the following Orders, further to amend the Punjab Excise Fiscal Orders, 1932, namely:-

**ORDERS**

1. (1) These Orders may be called the Punjab Excise Fiscal (First Amendment) Orders, 2025.  
(2) They shall come into force on and with effect from the 1<sup>st</sup> day of April, 2025.
2. In the Punjab Excise Fiscal Orders, 1932 (hereinafter referred to as the said Orders), in Order 1-D, for the table, the following table shall be substituted, namely:-

"Serial No.	Kind of Liquor	Rate of Fees per proof litre/bulk litre (in rupees)
1.	Indian Made Foreign Liquor of any degree.	(i) Upto 5000 EDP- 36/- per PL (ii) above 5000 EDP-50/- per PL
2.	Liquor Imported from abroad	45/- per PL
3.	Ready to Drink beverages up to 20 <sup>0</sup> proof strength.	1.25/- per BL
4.	Potable Malt and fruit based Spirits of all types (in bulk) used for blending IMFL.	7.00/- per BL
5.	Potable Rectified Spirit/ Extra Neutral Alcohol (in bulk)	3.50/- per BL
6.	Wine	1.15/- per BL
7.	Beer of all types	12.50/- per BL
8.	Canned Beer	12.50/- per BL"

3. In the said Orders, in Order 1-F, for the words, figures and signs "rupees one and fifty paise (Rs. 1.50/-)", the words, figures and signs "rupee one and sixty five paise (Rs. 1.65/-)" shall be substituted.

**VIKAS PRATAP,**  
Additional Chief Secretary –cum-  
Financial Commissioner (Excise)  
to Government of Punjab,  
Department of Excise and Taxation.



**PART-III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER, PUNJAB,

PATIALA

**NOTIFICATION**

The 31<sup>st</sup> March, 2025

**No. G.S.R.19/P.A.1/1914/Ss. 22 and 59/Amd.(32)/2025.**- In exercise of the powers conferred by sections 22 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59 /P.A.1/1914 /S.9/ 2022, dated the 24<sup>th</sup> June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:-

**RULES**

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (First Amendment) Rules, 2025.  
(2) They shall come into force on and with effect from the 1<sup>st</sup> day of April, 2025.

2. In the Punjab Excise Bonded Warehouse Rules, 1957, in rule 4, for sub-rule (1) , the following shall be substituted, namely: -

“(1) A person desirous of setting up a Bottling Plant in the State of Punjab shall obtain a Letter of Intent (LOI). The LOI shall be issued with certain terms and conditions with a specified period of validity. It shall be issued with the permission of the Government. For the year 2025-26, the fee for first time grant of Letter of Intent (LOI) and subsequent renewals shall be charged at seventy five lakh rupees and twenty five lakh rupees, respectively.

(1A) A license under these rules may be granted for a period, not exceeding one year upto 31<sup>st</sup> day of March of the financial year following the day of grant of license on payment of fee, as provided hereinafter:

- (a) Where a Bonded Warehouse has a storage capacity, not exceeding 1,35,000 proof litre- rupees twenty lakh plus rupees three lakh per bottling line or rupees twenty eight lakh and fifty thousand, whichever is higher; and
- (b) Where a Bonded Warehouse has a storage capacity, exceeding 1,35,000 proof litre- rupees twenty lakh plus rupees three lakh per bottling line or rupees forty- five lakh, whichever is higher.

(1B) The annual renewal license fee for the Financial Year 2025-26, shall be as under:-

- (a) Where a Bonded Warehouse has a storage capacity, not exceeding 1,35,000 proof litre- rupees twenty lakh plus rupees three lakh per bottling line or rupees twenty eight lakh and fifty thousand, whichever is higher; and
- (b) Where a Bonded Warehouse has a storage capacity, exceeding 1,35,000 proof litre-rupees twenty lakh plus rupees three lakh per bottling line or rupees forty- five lakh, whichever is higher.”

**VARUN ROOJAM,**  
Financial Commissioner-cum-  
Excise Commissioner, Punjab.

**PART-III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**NOTIFICATION**

The 31<sup>st</sup> March, 2025

**No. G.S.R.20/P.A.1/1914/Ss. 24 and 58/Amd.(53)/2025.** In exercise of the powers conferred by section 5 read with sections 24 and 58 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to dispense with the condition of previous publication and to make the following Orders, further to amend the Punjab Intoxicants License and Sales Orders, 1956, namely: -

**ORDERS**

1. (1) These Orders may be called the Punjab Intoxicants License and Sales (First Amendment) Orders, 2025.  
(2) They shall come into force on and with effect from the 1<sup>st</sup> day of April, 2025.
2. In the Punjab Intoxicants License and Sales Orders, 1956 (hereinafter referred to as the said Orders), in Order 1, in clause (bb), for the table, the following table shall be substituted, namely:-

(i) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging up to Rs. 1,00,000/- per function.	Rs. 2000/- per day per function
(ii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.	Rs. 2000/- per day per function
(iii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging above Rs 2,00,000/- per function	Rs. 2000/- per day per function
(iv) Serving liquor in Places not registered with the Excise and Taxation department	Rs. 2000/- per day per function (not more than 20 permits shall be issued in one month)
(v) Serving liquor in a function at a private place	Rs. 2000/- per day per function.

3. In the said Orders, for Order 2AAA, the following Order shall be substituted, namely: -  
“2AAA. The retail licenses i.e. L-2/L-14A shall be offered for grant for the financial year 2025-26 to the applicants through e-tender process as per the eligibility conditions prescribed herein.”.
4. In the said Orders, in Order 11-B, for the words “reasonable parking”, the words “reasonable parking or valet parking” shall be substituted.

**VIKAS PRATAP,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Excise)  
to Government of Punjab,  
Department of Excise and Taxation.